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REFERENCES:

1. Department of Defense Financial Management Regulation, Volume 7, Part A (DoDFMR, Vol. 7A) <http://www.dtic.mil/comptroller/fmr/>.
 2. Joint Federal Travel Regulations (JFTR) <http://www.dtic.mil/perdiem/trvl.html>
 3. MCO P1000.22, Marine Corps Housing Management Manual.
 4. MCO P1080.20, Marine Corps Total Force System Codes Manual (MCTFSCODESMAN). (When codes not listed in MCTFSCODESMAN, refer to Software Release Notices and PAA's.)
 5. MCO P1741.8, Government Life Insurance Manual.
 6. MCO P1751.3, Basic Allowance for Quarters(BAQ) for Marines with Dependents.
 7. MCO P5800.16 Legal Administration Manual
 8. MCO 10110R.1, Issue and Sale of Meals to Selected Marine Corps Reserve (SMCR) Personnel.
 9. MCO 10110.40, Management/Accountability of Packaged Operational Rations.
 10. MCO 10110.47, Basic Allowance for Subsistence (BAS).
 11. MCO P10120.28, Individual Clothing Regulations, (ICR).
 12. CMC, M&RA Message 221450Z Mar 96 (ALMAR 108/96).
 13. DFAS 7220.31-R, Marine Corps Total Force System Automated Pay Systems Manual (MCTFS APSM). (<https://dfas4dod.dfas.mil/centers/dfaskc/library/userguid/>).
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SECTION 1: COST-OF-LIVING ALLOWANCE (COLA)

80100. INTRODUCTION.

1. This Section pertains to COLA Allowance. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
013 000 STOP COLA (_____) ED_____	HQ REG	Y	Y
014 000 STRT COLA-_____ (_____) ED_____	HQ REG	N	Y
015 000 COLA ADJUST _____	HQ REG	N	N
026 000 COLA CHECKAGE _____	HQ REG RES	N	N
276 000 STRT CONUS COLA _____ (____) ED_____	HQ REG	N	Y
277 000 STOP CONUS COLA (____) EFF_____	HQ REG	N	Y

Detailed instructions concerning conditions of entitlement to pay and/or allowances are contained in the DoDFMR, Vol 7A, MCTFS APSM and JFTR. **Refer to the DoDFMR, Vol 7A to determine when it is necessary to report changes that affect pay and/or allowances.** Any instructions contained in this Manual are not intended to replace those contained in the references. The instructions contained in this Manual will enable the unit to prepare the appropriate UD entries, such as entitlement starts and stops, once it has been determined that the pay status of the Marine has been affected. The specific reference to determine the entitlement's policy will be included as required (e.g., DoDFMR, Vol 7A, Chap III; and/or JFTR, Vol. 1, Chap 9 and 12 and the MCTFS APSM). It is imperative that all PAAN's, SAAN's, TAN's, SAO's, PAA's and MISSO advisories are read and maintained at the reporting unit level.

80101. CONTINENTAL UNITED STATES COST-OF-LIVING ALLOWANCE (CONUS COLA) (TTC 276/277).

1. The Continental United States Cost-of-Living Allowance (CONUS COLA) has been authorized for the purpose of assisting Marines in defraying non-housing costs in high cost areas in CONUS. These include costs of transportation, goods and services such as food, clothing, medical and personal care, and recreation. CONUS COLA rates are established for ZIP codes throughout the CONUS. The CONUS COLA rate that applies to the Marine is normally based on the ZIP code of the permanent duty station (PDS). Entitlement to CONUS COLA at the rate prescribed for a particular PDS begins the day the member reports to a PDS where there is a CONUS COLA rate prescribed. CONUS COLA is a monthly entitlement based on a 30 day month and is subject to federal and state tax withholding, but not FICA deductions. The JFTR, Volume 1, chapter 8, establishes circumstances and rates of CONUS COLA entitlement. **All members assigned to an area entitled to CONUS COLA are entitled to the CONUS COLA regardless of whether or not they are in receipt of BAS.** You must have detailed knowledge of the references to determine and properly report individual entitlements to CONUS COLA.

2. A NAVMC 11106 (Application for Cost-of-Living Allowance) is required when CONUS COLA is requested and approved, if applicable, for dependent(s) whose location is other than the member's PDS. No application is required for the member to receive CONUS COLA at the PDS location ZIP code.

3. When the CONUS COLA entitlement is based on the member's PDS, the CONUS COLA is started automatically by the MCTFS when TTC 020/022 (JOIN) is reported with the exception of those RU's listed in paragraph 6 below. However, a Marine is required to submit an application when the CONUS COLA is for payment at a location other than the PDS for the member and/or dependents. Refer to the JFTR, Volume 1, for situations when a member could be entitled to CONUS COLA for a location other than the PDS when the PDS is in CONUS. All applications in these situations will be submitted to the CMC (Code MM) for secretarial determination. Secretarial determinations for CONUS COLA and BAH should be requested at the same time.

a. When a CONUS COLA entitlement exists at a location other than the member's PDS,

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complete the NAVMC 11106 (original and one copy) as follows:

(1) Complete part A.

(a) Check "For Members Only" if payable at the without dependent rate.

(b) Check "For Member and Dependents" if payable at the with dependent rate.

(c) Check "For Member's Dependents Only" if payable at the with dependent rate and the member's PDS is outside CONUS.

(2) Complete part B (self explanatory).

(3) Part C - Complete the appropriate information for the primary dependent for whom the CONUS COLA rate applies. A signature and date of signature are required.

(4) Part D - Completion of this part is not required.

(5) Remarks Section - Indicate the application is for CONUS COLA by entering "CONUS COLA". Additionally, enter the ZIP code of the primary dependent for whom the CONUS COLA rate applies.

(6) If a secretarial determination was obtained under the provisions of the JFTR, file it in the member's OQR/SRB and it must be retained until the member reports to a new PDS.

b. After reviewing the information on the CONUS COLA application and/or Secretarial determination, as applicable, the Unit Commander or designated representative will approve the application by completing part F.

c. After approval, the Unit Commander will:

(1) File the original approved application in the Marine's OQR/SRB. Only the most current form will be retained.

(2) Return the duplicate copy to the Marine.

4. The MCTFS will automatically start and stop CONUS COLA entitlement based on the reporting of a member's new PDS (TTC 020/022, JOIN), within CONUS. However, the CO must report:

a. Starts, for member's in the RU's listed in paragraph 6 below, are based on location of the member's actual PDS, not the location to which administratively joined.

b. To start CONUS COLA for members who are required to submit an application:

TTC 276 000 STRT CONUS COLA _____ (____) ED _____|
5-byte numeric ZIP code _____ ↑ ↑ ↑
1-byte alpha dependent Code (W for with
dependents or O (zero)for without dependents) _____
8-byte ED (YYYYMMDD) _____

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c. Use the following statement to report STOP CONUS COLA:

TTC 277 000 STOP CONUS COLA (____) EFF____|

1-byte alpha dependent Code _____ ↑
(W for with dependents or
O (zero) for without dependents)

8-byte ED (YYYYMMDD) _____ ↑

5. The Unit Commander, or FO, using DEL/ERR, Miscellaneous Credit (TTC 694), or Checkage (TTC 693) entries as required will make corrections.

6. CONUS COLA will continue during the transient period between PDS's when the Marine is executing PCS orders. The FO at the new PDS is required to deduct CONUS COLA for the number of travel days allowed for direct travel between PDS's in the same manner as is currently required of BAH entitlements. CONUS COLA will be computed and deducted as required by the JFTR.

7. If a location of PDS is different from that of the RU, ensure that the ZIP code reported matches the location to which the Marine was ordered. The following units are comprised of personnel whose PDS's are located at a place other than the RU: 02403, 54003, 54008, 54026, 54042, 54800 through 54848, 54861, 54863, 80001, 81001, 83001, 84001, 85001, and 87001. This listing of RU's is **not all-inclusive**, as many other RU's in the Marine Corps may have personnel administratively joined. Marines participating in the Excess Leave Program (LAW) ELP(L) do not come under this exception.

8. When both husband and wife are members, each is entitled to a CONUS COLA. This service spouse entitlement exists whether husband and wife maintain a joint residence or separate residences. In no case will a spouse who is also a member on AD be considered as a dependent for entitlement purposes. When a member-married-to-member couple maintains a joint residence and dependents are involved, CONUS COLA will be paid, one spouse at the with dependent rate, and the other spouse at the without dependent rate.

9. A member with dependents, who is authorized BAH at the "with dependent" rate (grandfathered members who were assigned government quarters and receiving BAH at the "with dependent" rate based solely on the payment of child support on December 4, 1991) or BAH-DIFF (BAH Difference) solely because the member is paying child support, is entitled to CONUS COLA at the "without dependent" rate. This includes members in receipt of BAH DIFF for child support purposes, who have no other dependents, are not entitled to CONUS COLA for themselves, if entitled at their PDS location. A member who comes under these provisions, whose PDS is outside of CONUS, is not entitled to CONUS COLA.

10. Newly inducted, enlisted or reenlisted members, officers, or officer candidates are entitled to CONUS COLA at the rate prescribed:

a. For members without dependents, the rate will change on the day the member arrives at each newly assigned duty location until the member arrives at the designated initial PDS; **or**

b. For members with dependents, the rate will be based on the location of the primary dependent until the day before the day the member arrives at the member's initial PDS. Members with dependent(s) must submit an application for CONUS COLA to be paid for the location of the primary dependent upon reporting for AD.

11. Entitlement to CONUS COLA for a reservist assigned to AD is dependent upon the length of AD being performed. When a reservist is entitled to CONUS COLA, a deduction for PCS travel time must be made by the FO as required by the JFTR, chapter 8, and MCO P7220.31. The following guidelines are provided for further clarification:

a. Reservists ordered to AD for periods of less than 20 weeks are not entitled to CONUS COLA.

b. When the reservist is called or ordered to AD for a period of 20 weeks or more, CONUS

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COLA entitlement is based on the location from which ordered to AD, with an ED of the date assigned to AD. The rate then changes to the rate in effect at the AD location with an ED of the date of reporting to that location.

c. When the Marine reservist is initially called or ordered to AD for a period of 20 weeks or more, at any one location, and orders are subsequently modified resulting in the performance of a period of AD of less than 20 weeks, entitlement to CONUS COLA that commenced under subparagraph b above, will continue through the date of release from AD.

d. If orders are modified during the AD period and the period of additional AD when coupled with the time remaining to be served for the original AD period is 20 weeks or more, then entitlement to CONUS COLA exists at the location where AD is being performed with an ED of the date of the modification of orders.

Example: A Marine reservist is called or ordered to AD for a period of 16 weeks. At the end of the 4th week, the orders are modified to extend the AD by 10 weeks. The time remaining for the original period (12 weeks) when coupled with the additional period (10 weeks) exceeds 20 weeks; therefore, the CONUS COLA entitlement would commence at the geographic location where the AD is being performed with an ED of the date of modification. If, however, under like circumstances, the orders were modified at the end of the 10th week for an additional 10 weeks of AD, the CONUS COLA entitlement would not exist because the time remaining for the original period (6 weeks) when coupled with the additional period (10 weeks) is less than 20 weeks.

e. A Marine reservist called or ordered to AD in support of a contingency operation will be entitled to CONUS COLA at the rate prescribed for the location of his or her principal place of residence at the time called or ordered to AD.

12. For CONUS COLA, the MCTFS system will:

a. Compute the CONUS COLA rate based on the following data elements: Pay Grade, Years of Service, With or Without Dependent(s), and ZIP code of the member's PDS.

b. Automatically terminate CONUS COLA for a Marine reported to confinement or a non-pay status on the day prior to the ED of the confinement or non-pay status.

c. Retain the current plus 4 prior CONUS COLA rates and ED's.

d. Terminate CONUS COLA entitlement at the old PDS on the day prior to the date of reporting.

e. Not terminate CONUS COLA entitlement when a transfer for record purposes occurs between MCCs.

f. Generate Advisory and Error messages pertaining to CONUS COLA to the RU's DFR.

13. Reporting of TTC 020/022 (JOIN) will allow the CONUS COLA at the with dependent entitlement rate to continue when a member is joined to a new DS outside of CONUS.

14. The start CONUS COLA at the with dependents rate entry will fail when a member is in receipt of BAH-DIFF for child support purposes and has no other dependents.

15. When a start or change to a member's BAH is reported, the MCTFS will automatically update the member's entitlement to CONUS COLA, as applicable.

80102. COST-OF-LIVING ALLOWANCES (COLA/BARRACKS COLA) (TTC 013/014).

1. COLA is authorized to be paid in overseas areas (including Hawaii and Alaska) to offset a Marine's and/or family's living costs. This is accomplished by maintaining the Marine's purchasing power overseas so that it is equal to that of their counterparts in the CONUS. Entitlement to COLA is based on a Marine's geographic location, pay grade, years of service and, if applicable, the number and geographic location of a Marine's dependents. COLA is computed on a daily rate basis. The conditions of entitlement to COLA are described in the

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JFTR, Vol 1, chapter 9 and the method of computation, with examples, is contained in appendix L.

2. An application is required when COLA with dependents, or without dependents, is requested. Substantiating documents are not required for barracks COLA.

3. Barracks COLA is reported on the commander's UD without a Cola application. A Marine is required to submit an application when requesting COLA with dependents or without dependents.

a. Complete the NAVMC 11106 (original and one copy) as follows for COLA with dependents or without dependents:

(1) Complete part A.

(a) Check "For Member Only" if payable at the without dependent rate.

(b) Check "For Member and Dependents" if payable at the with dependent rate.

(c) Check "For Member's Dependents Only" if payable at the with dependent rate only, as applicable.

(2) Complete part B (self explanatory).

(3) Part C - Complete the appropriate information for the primary dependents for whom the COLA rate applies. Signature and date of signature are required.

b. After reviewing the information on the COLA application, the Unit Commander will approve the application by completing part D.

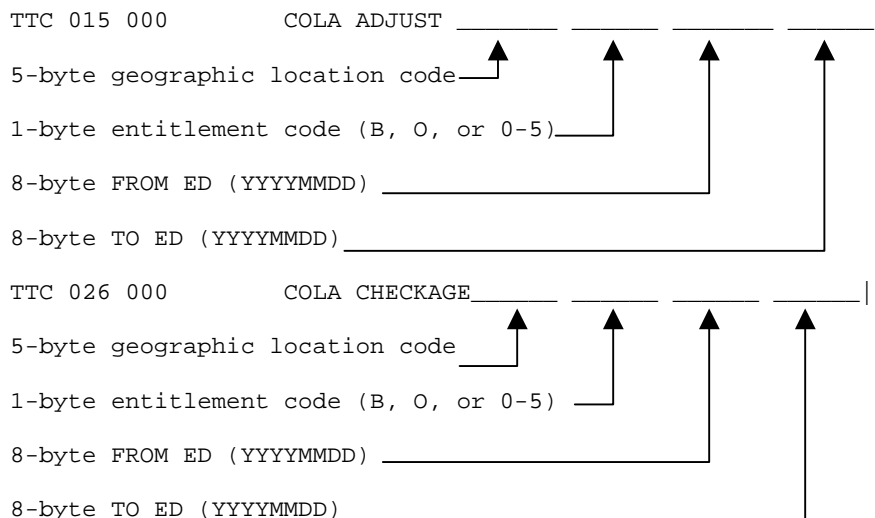
c. After approval, the original approved application will be filed in the Marine's SRB/OQR (only the most current form will be retained) and the duplicate copy returned to the Marine.

4. To report the START COLA and STOP COLA:

TTC 014 000 STRT COLA-_____ (_____) ED_____|
5-byte geographic location code ↑ ↑ ↑
1-byte entitlement code (B, O, or 0-5) ↑
8-byte ED (YYYYMMDD) _____
TTC 013 000 STOP COLA (_____) ED_____|
1-byte entitlement code (B, O, or 0-5) ↑ ↑
8-byte ED (YYYYMMDD) _____

5. Corrections will be made by the FO using CRED COLA (TTC 522) and CHEK COLA (TTC 523) or by the Unit commander using the COLA ADJUST (TTC 015) or one-time CHEK (TTC 026) entries as required. Report a one-time COLA credit or a one-time COLA checkage as follows:

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NOTE 1: The first two characters are alpha and denote the country code. The remaining three characters are numeric and denote city, area, states, etc. within a country. Geographic location codes are contained in the JFTR, Vol. 1, appendix J.

NOTE 2: Entitlement Code. When a Marine's entitlement to COLA changes from barracks or without dependents to with dependents, report a STOP COLA entry using code B or O, as appropriate. Then, report a STRT COLA entry using a code from 0 through 5. Follow the same STOP/STRT sequence, substituting the appropriate entitlement codes, if entitlement changes from with dependents to barracks or without dependents. The entitlement codes are alpha or numeric, as follows:

O (Oscar)	Without dependents
0-5	Number of dependents
B	Barracks COLA

NOTE 3: The ED is the date of the initial entitlement or the date of the change of entitlement.

6. The MCTFS system will:

a. Compute the daily COLA rate based on the following data elements: pay grade, years of service, COLA Annual Compensation-Table I, number of dependents, COLA Average Annual Spendable Income-Table II, duty station geographical location and COLA index.

b. Automatically start COLA Barracks when members are joined to DSSN 5755, 6096, 6160, or 6795 if it was not already started by an en-route TDY or the new permanent duty location. The system will also assign the appropriate geographical location for entitlement based on the joining DSSN.

7. A STRT COLA entry terminates an existing COLA entitlement (within the same type, with or without dependents) and computes the new entitlement as of the ED of the new start. The MCTFS only retains COLA rates at the "current plus one prior" change amount. To adjust COLA before the last change, report the adjustment using TTC's 015 or 026, as appropriate.

8. A STRT COLA entry generates a systems edit for duplicate and/or overlapping periods of entitlement. If the new start date is later than the prior entitlement's stop date, the system creates a credit or checkage, as appropriate. For example, the MMPA of a Marine reflects COLA paid for the period 15 November 1997 through 31 March 1998. A change in entitlement occurs, and a new STRT transaction is reported with a start date of 28 March

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1998. The system will automatically credit or check the Marine's MMPA, as appropriate, for the overlapping period of 28 through 31 March 1998.

9. COLA is updated in the MMPA, without reporting a STOP/STRT COLA entry, when there is a:

a. Change to the COLA Annual Compensation Table, the COLA Spendable Income Table, or the COLA indexes.

b. Change of pay grade (promotion or reduction).

c. Change in longevity (years of service).

10. COLA is automatically terminated when a Marine is reassigned to a different MCC based on the transfer or join UD entry. When COLA is terminated based on a join entry, the Unit Commander of the gaining command will be advised on the on-line advisory report to review the Marine's account for required adjustments.

a. A new STRT COLA entry is required to update the MMPA when a Marine's dependent status changes or when the COLA status changes from COLA to barracks COLA or vice versa.

b. COLA is suspended based on diary entry reporting for CONUS leave. Suspension is effected on the 31st day.

c. COLA barracks and COLA without dependents are automatically terminated the day prior to the day a Marine is reported to confinement and duty status F, G, or H. For those Marines receiving COLA with dependents, the CO will be advised by on-line advisory report to reduce the command-sponsored dependents by one.

d. COLA entitlement will continue when members who are transferring for temporary duty within the same jurisdiction.

11. Whenever a reported COLA entitlement or a rate table/COLA index change occurs, resulting in a "zero" monetary entitlement for a marine, one of the following messages will appear in section F of the Marine's LES, as applicable.

a. "MR CURRENTLY ENTITLED TO COLA. COMPUTED AMT IS \$0.00."

b. "MR CURRENTLY ENTITLED TO COLA. COMPUTED AMT IS \$0.00 FROM (DATE)."

c. "COLA COMPUTED AMT IS \$0.00 THRU (DATE)."

NOTE: If the Marine becomes entitled to a monetary amount of COLA, the system will automatically recompute the entitlement and credit the MMPA with the amount due. Whenever a Marine who is currently entitled to a "zero" monetary amount loses COLA entitlement altogether, the stop COLA transaction must be reported by the Unit Commander.

12. The following Computer Generated Messages are possible:

a. "NO ADJUSTMENT ACCEPTED BEYOND 13 MONTHS RETROACTIVE, CONTACT FO FOR ADJUSTMENT" appears when the FROM DATE on a COLA adjustment is more than 13 months retroactive.

b. "NO MATCH ON TABLE FOR PERIOD REPORTED, CONTACT FO FOR ADJUSTMENT" appears when the FROM DATE is not reflected on CFM Table 14.

c. "MR INDICATES MEMBER IS IN A NON-PAY STATUS" appears if a STRT COLA entry was reported for a Marine in one of the following pay status's:

(1) Appellate leave.

(2) Administrative leave.

(3) Deserter.

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- (4) Returned to military control from UA, DES, or IHCA after ECC.
- (5) Confined - GCM - total forfeiture of pay and allowances.
- (6) Confined beyond ECC.
- (7) Killed in action.
- (8) Non-combat death.
- (9) Reserve record.
- (10) PLC back to college.
- (11) Inactive record SSN change.
- (12) Separated.

d. "MR DOES NOT REFLECT MEMBER WAS ENTITLED TO COLA" appears when a COLA remark does not exist and a COLA ADJUST transaction was reported.

e. "DUPLICATE TRANSACTION" appears when a COLA ADJUST transaction is reported that was previously reported with the same location and dependency code for the same period.

f. "MEMBER DOES NOT RATE COLA WITH AND WITHOUT RATES FOR THE SAME LOCATION" appears when the system reflects an existing 'with dependent' remark for the same location and a STRT COLA without dependents transaction is reported.

g. "DEPENDENT CODE INVALID. MUST BE O, B OR 0 THRU 5" appears if a STRT COLA entry is reported using a dependent code other than O, B, or 0 through 5.

h. "DEPENDENT CODE INVALID. MUST BE O, B, A OR 0 THRU 5" appears if a STOP COLA entry is reported using a dependent code other than O, B, A, or 0 through 5.

i. "EFFECTIVE DATE INVALID-NOT YYYYMMDD. IN FUTURE OF DTL OR DATE MISSING" appears if a STRT COLA entry is reported and the ED is formatted incorrectly, future dated or no date was input.

j. "EFFECTIVE DATE INVALID-NOT YYYYMMDD, OR DATE IS MISSING" appears if a STOP COLA entry is reported and the ED is formatted incorrectly or no date was input.

k. "GEO-LOCATION CODE INVALID" appears when a STRT COLA entry contains a geographic location that is not in the COLA country index table. This message is generated when an entry has failed to process when a valid geographic location was reported, but the central table had not been updated. If the above message is generated upon reporting an erroneous geographic location code, resubmit the transaction with the proper code.

13. "REPORT STOP COLA AND START COLA, REDUCING THE NUMBER BY "ONE" OF SPONSORED DEPENDENTS WHICH RESIDE IN VICINITY OF PCS" appears if the Marine is reported to confinement, executing a sentence (TTC 310) and the Marine's duty status is reported as F, G, or H (TTC 460). The Unit Commander must verify the number of sponsored dependents and report any corrections. The number should be reduced by one.

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SECTION 2: HOUSING ALLOWANCES.

BASIC ALLOWANCE FOR HOUSING (BAH)
80200. INTRODUCTION.

1. The different categories of this Section are those items that pertain to Housing information, BAH, Move-in Housing Allowance (MIHA) and Overseas Housing Allowance (OHA). Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
184 000 CHAN HOUS OFF UIC/AAAN (____)_____ED_____	HQ REG	N	N
186 001 STOP BAH DIFF ED_____	HQ REG	Y	Y
186 002 STOP BAH PARTL_____ED_____	HQ REG	Y	Y
186 003 STOP QTRS ED_____	HQ REG	Y	Y
187 015 CHAN BAH PARTL ED_____	HQ REG	Y	N
187 016 CHAN INAD QTRS \$____.____ED_____	HQ REG	Y	Y
187 017 CHAN INAD QTRS _____PERCENT ED_____	HQ REG	Y	Y
187 019 STRT BAH II WITH DEPN ED_____	RES	Y	Y
187 034 STRT BAH PARTL ED_____	HQ REG RES	Y	Y
187 037 STRT QTRS (____)_____ED_____	HQ REG	Y	Y
187 038 STRT INAD QTRS \$____.____ (____) _____ ED_____	HQ REG	Y	Y
187 039 STRT INAD QTRS _____PERCENT (____) _____ ED_____	HQ REG	Y	Y
187 041 STRT BAH DIFF ED_____	HQ REG RES	Y	N
270 000 DEPN STAT ED_____	REG	N	N
388 001 CHAN BAH _____ \$_____ \$_____ED_____	HQ REG	N	Y
389 001 STOP BAH _____ED_____	HQ REG	Y	Y
896 002 CRED BAH II WITHOUT DEPN _____TO_____	HQ RES	N	Y
896 005 CRED BAH II WITH DEPN _____TO_____	HQ RES	N	Y

Detailed instructions concerning conditions of entitlement to pay and/or allowances are contained in the DoDFMR, Vol 7A, MCTFS APSM and JFTR. **Refer to the DoDFMR, Vol 7A to determine when it is necessary to report changes that affect pay and/or allowances.** Any instructions contained in this Manual are not intended to replace those contained in the references. The instructions contained in this Manual will enable the unit to prepare the appropriate UD entries, such as entitlement starts and stops, once it has been determined that the pay status of the Marine has been affected. The specific reference to determine the entitlement's policy will be included as required (e.g., DoDFMR, Vol 7A, Chap III; and/or JFTR, Vol. 1, Chap 9 and 12 and the MCTFS APSM). It is imperative that all PAAN's, SAAN's, TAN's, SAO's, PAA's and MISSO advisories are read and maintained at the reporting unit level.

80201. BASIC ALLOWANCE FOR HOUSING (BAH) (TTC 186/187/388/389/896).

1. The conditions of entitlement to BAH are described in the DoDFMR, Vol. 7A. Procedural instructions for claiming entitlement to BAH with dependents are contained in MCO P1751.3 and Child Custody Information in MCO P5800.16. Entitlement to the various types of BAH is based upon pay or duty status, primary dependent status, Government quarters status, pay grade, and location. See DoDFMR, Vol. 7A, Tables 26-9, 26-10, and 26-11 for location rates payable.

2. Every Marine is entitled to a type of BAH to pay a portion of their housing cost. The entitlement may be BAH Partial, BAH (formally BAQ and VHA) with or without dependents at the Military Housing area (MHA) locality rate, BAH II (formally BAQ Own Right), BAH DIFF, and Overseas Housing Allowance (OHA). BAH Partial is automatically credited to the MMPA during the recruit accession process. Use a statement from Tables 8-1 through 8-6 to change the type of BAH.

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NOTE: Reserves not on AD and those on AD for periods of less than 20 weeks are entitled to BAH-II unless ordered to AD in connection with a contingency operation.

3. Location of PDS is different from that of the RU. RU's must pay particular attention to all personnel who are administratively joined, to ensure that the ZIP code reported matches the location that the Marine was ordered to.

4. BAH Difference (BAH-DIFF). A Marine assigned to single-type quarters who is authorized BAH solely by reason of the Marine's payment of adequate child support, the member is entitled to BAH-DIFF. A member not assigned to government quarters, who is entitled to BAH on behalf of a dependent solely on the basis of payment of child support is entitled to BAH at the without dependent rate and BAH-DIFF. For additional information concerning BAH-DIFF, refer to Chapter 26 of the DoDFMR.

5. BAH and BAH II. When BAH is erroneously stopped, corrective action to restart BAH will be accomplished by reporting TTC 388 001. The ED is the day following the date the Marine's BAH was erroneously stopped. Use the following statements to report change and stop all of BAH entitlements for **active duty** members:

TTC 388 001	CHAN BAH	_	_	_	_	_	\$	\$	ED	_	_	
		↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	
ZIP Code of location to where Ordered to (For BAH II entitlement, Report '99999', (NOTE 1) _____												
ZIP Code designator (M = Marine, D = Dependent) (NOTES 2 and 3) _____												
1-byte utility code of N in all cases _____												
1-byte BAH rate code (W = with depn; 0 (alpha) = without depn) _____												
1-byte sharer code of 1 in all cases _____												
Actual monthly rent/mortgage-enter \$7777.77 in all cases _____												
Additional monthly rent/mortgage-enter \$000.00 in all cases _____												
8-byte ED (YYYYMMDD) (NOTE 4) _____												

NOTE 1: Report ZIP Code of '99999' for Marines who are entitled to BAH II. The BAH II Amount is keyed off of this ZIP Code in the MCTFS.

NOTE 2: The ZIP Code of the Marine's PDS and the designator 'M' will be used to base entitlement on the MHA located of the Marine who is assigned to a PDS in the U.S.

NOTE 3: The ZIP Code of the Marine's dependents location and the designator 'D' will be used to base entitlement on the location where the Marine's dependents reside.

NOTE 4: TTC 389 DEL/ADD reporting transaction will fail if DEL ED is less than 19981101.

NOTE 5: BAH Partial cannot be corrected by reporting TTC 388.

TTC 389 001	STOP BAH	_	ED	_	_	
		↑	↑			
1-byte BAH rate code (W=with depn; 0 (Oscar) = without depn) _____						
8-byte ED (YYYYMMDD) (NOTE 4) _____						

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TTC 187 041 STRT BAH DIFF ED_____|

8-byte ED (YYYYMMDD) STRT _____↑

TTC 186 001 STOP BAH DIFF ED_____|

8-byte ED (YYYYMMDD) STOP _____↑

NOTE: BAH-DIFF can only be started and stopped. The CHAN BAH and CRED BAH transactions are **not applicable** for BAH DIFF.

6. To report a start, change or stop to partial BAH use one of the following statements:

TTC 187 034 STRT BAH PARTL ED_____|

8-byte ED (YYYYMMDD) STOP _____↑

TTC 187 015 CHAN BAH PARTL ED_____|

8-byte ED (YYYYMMDD) STOP _____↑

TTC 186 002 STOP BAH PARTL_____ED_____|

1-byte BAH STOP code (0 numeric) _____↑

8-byte ED (YYYYMMDD) STOP _____↑

NOTE: The ED for TTC 186 (all sequences) must be greater than or equal to 19981031. This TTC is not valid for reserves.

7. BAH Rates During PCS Elapsed Time Period.

a. Marines with dependents receiving a BAH locality rate prior to detachment on PCS orders will continue to receive that rate during the elapsed time period. For those Marines that were occupying government quarters upon reporting TTC 186 STOP QTRS, MCTFS will automatically start BAH-II.

b. When a member vacates Government quarters, the transferring command should report the BAH locality rate (old PDS) for that member. It is noted that close coordination between the Commanding Officer and Housing is essential. The joining command must review the member's record to determine if the member received the BAH locality rate for his old PDS. MCTFS will generate a BAH II entitlement with the reporting of the STOP QTRS entry, however, the correct entitlement for the member is the BAH locality rate for the old PDS. Determine if the rate in the member's record is BAH II or BAH locality by accessing the website <http://www.dtic.mil/perdiem/bahform.html>, using the zip code for the old PDS, and entering the member's rank. Refer to PAAN 13-01 for additional information.

c. Marines E-4 less than 4 years and below without dependents are not entitled to any BAH during elapsed time in connection with PCS. **MCTFS will automatically stop BAH II Without Dependent or Partial for Marines who were in receipt of BAH II Without Dependent on the day prior to date of detachment.**

d. BAH Entitlement-PCS when old and new PDS are inside CONUS. Marines are entitled to BAH at the old PDS locality rate beginning on the date of detachment through the day prior to reporting to the new PDS (without regard to a temporary duty assignment). The only exception to this is if the member commutes daily to a temporary duty site from a permanent residence that will be occupied at the new PDS. BAH for the PDS locality will begin the day after per diem has been stopped at the temporary duty site. This only applies when temporary duty is performed in the vicinity of a new PDS incident to a PCS when both old and new PDS are in the United States.

e. BAH Entitlement-PCS to or from outside CONUS. The following apply:

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(1) A Marine ordered to an unaccompanied tour overseas is entitled to BAH at the old PDS locality rate through the day prior to arrival at the new PDS. Upon arrival at the new overseas PDS the Marine's BAH entitlement is based on the dependent's location.

(2) A Marine accompanied by dependents to overseas area is entitled to BAH at the old PDS locality rate through the day prior to arrival at the new PDS.

(3) A Marine returning to CONUS from accompanied tour overseas is entitled to BAH-II from the date of detachment overseas through the day prior to date of arrival at the new PDS. Upon arrival at the new PDS Marine is entitled to BAH at the new PDS locality rate. If the Marine has TAD enroute during the execution of the PCS orders the following applies:

(a) If a new PDS is named in the orders the Marine is entitled to BAH at the new PDS locality rate from the date of reporting to the TAD location or the new PDS location whichever is first.

(b) If a new PDS is not named in the orders the Marine is entitled to BAH at the TAD location upon arrival.

8. Temp Visits. When a Marine is assigned to a permanent duty station outside the U.S., and the member is authorized BAH for dependents residing separately from the member in the U.S., and if the dependents visit at or near the member's PDS for more than 90 consecutive days, then the member is no longer entitled to BAH at the dependent locality rate. Start BAH II beginning on the 91st day.

9. Marines who are in the accession pipeline (date of entry through the day prior to reporting to first PDS) and are married prior to or during this period are entitled to BAH with dependent at the dependent Military Housing Area (MHA) locality rate. If the Marine's dependents reside overseas, the BAH should be based on the Marine's duty station location.

10. A Marine in a leave status awaiting final separation from the PDS is entitled to the BAH locality rate of the PDS.

11. Reserve BAH. If the last PDS was outside the U.S. and the Marine was on an accompanied tour the Marine is entitled to BAH-II from the date of detachment from the overseas PDS through the day prior to the arrival at the processing station. After arrival at the processing station the Marine is entitled to the BAH locality rate for that processing station. If the Marine was on an unaccompanied tour overseas then they would receive BAH at the dependents location through the date of discharge.

a. A reserve member called or ordered to active duty for 139 days or less and not assigned to government quarters at the PDS (as defined by the DODFMR Chapter 57) is entitled to **BAH-II**.

b. A reserve member called or ordered to active duty for 140 days or more (with no PCS authorized) and not assigned to government quarters at the PDS (as defined by the DoDFMR Chapter 57) is entitled to **BAH**.

c. A reserve member initially called or ordered to active **duty for a period of 20 weeks or more**, and orders are subsequently modified resulting in the performance of less than 20 weeks, entitlement to **BAH** will continue through the date of release from active duty.

d. If a reserve member is initially ordered to active duty **for a period less than 20 weeks**, and the orders are modified during the period of active duty, and the period of additional active duty, when coupled with the time remaining to be served, is **20 weeks or more**, then the entitlement to **BAH** exists from the date of the modified orders. If a reserve member is initially ordered to active duty **for a period of less than 20 weeks**, and the orders are modified during the period of active duty, and the period of additional duty when coupled with the time remaining to be served is **less than 20 weeks**, then the member would remain entitled to **BAH-II**.

e. A reserve member called or ordered to active duty in connection with a contingency operation (regardless of the duration) is entitled to **BAH**. This entitlement only applies if the member maintains financial responsibility for the primary residence.

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f. To report a credit for a Marine's entitlement to BAH DIFF (Court ordered support for children) the RU must contact the FO. The RU cannot report a credit for BAH DIFF.

g. To check BAH II which was previously reported by CRED BAH, report the DEL AS ERR transaction for TTC 896 sequences 002 and 005.

NOTE 1: The period of BAH II entitlement being reported must equal or include dates within a Previously or concurrently reported AD period.

NOTE 2: Refer to Tables 5-2 and 5-4 for rules establishing BAH **qualifiers** when reporting BAH II.

h. Entitlement to partial BAH is automatic for reservists not entitled to BAH with dependents, or in their own right, except under certain conditions. Specific conditions of entitlement are contained in the DoDFMR, Vol. 7A.

(1) A reservist's entitlement to partial BAH will be automatically established in MCTFS upon processing the proper join transaction reported by an SMCR, IMA or MTU. Partial BAH will be automatically credited to the account of an IRR, not a member of an MTU, when AD is reported per chapter 7 of this manual.

(2) The applicable increase or decrease of the partial BAH rate occurring from promotion or reduction of grade is accomplished via computerized processes.

(3) Entitlement to partial BAH is automatically terminated upon processing of the entry reporting commencement of BAH on behalf of dependents and reestablished when BAH in behalf of dependents is terminated. Entitlement to partial BAH is automatically suspended upon processing a credit of BAH own right in conjunction with an AD period.

i. When a Reserve Marine is mobilized or ordered to AD for 31 days or more, the member's BAH entitlement data resident in the MCTFS reserve record will automatically transfer to the member's MCTFS active record.

12. Reserve BAH II.

The BAH ED for reservists retained on AD under incapacitation pay is the date following the last day of the original orders and will apply to the period of AD that extends beyond the original AD orders. Use the appropriate statement to start, credit or check BAH II entitlement for **reserve** members:

TTC 187 019 STRT BAH II WITH DEPN ED _____ |
8-byte ED (YYYYMMDD) of entitlement _____ ↑
TTC 896 002 CRED BAH II WITHOUT DEPN _____ TO _____ |
8-byte beginning ED (YYYYMMDD) of _____ ↑
entitlement (inclusive dates) _____ ↑
8-byte ending ED (YYYYMMDD) of _____ ↑
entitlement (inclusive dates) _____

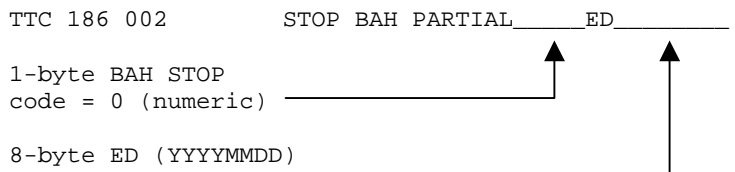
13. Reserve BAH Difference. Use the following statement to report start and stop BAH difference entitlement for **reserve** members (see paragraph 80801.5.c):

TTC 187 041 STRT BAH DIFF ED _____ |
8-byte ED (YYYYMMDD) START _____ ↑

14. Reserve BAH Partial. Use the following statement to report start and stop BAH partial entitlement for **reserve** members:

TTC 187 034 STRT BAH PARTL ED _____ |
8-byte ED (YYYYMMDD) STRT _____ ↑

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NOTE: Reported ED for TTC 186 (all sequences) must be greater than or equal to 19981031.

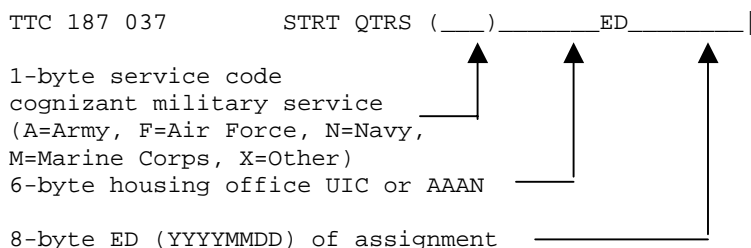
15. The Marine who was entitled to BAH at the with dependents rate who has been UA for more than 29 consecutive days, may be credited BAH under authority of DoDFMR, Vol. 7A, paragraph 2605 and MCTFS APSM, MCO P7220.31. Prepare and forward to the FO a NAVMC Form 11116: Miscellaneous Military Pay Order authorizing the entitlement, or when the FO is geographically remote from the area of the RU, a message containing the required information.

16. Marines without dependents are not entitled to BAH partial when assigned to Government single-type quarters (including Government-leased quarters) which substantially exceed the minimum standards of single quarters for the Marine's grade. When such a determination has been made, stop BAH partial (see paragraph 80104.15c).

17. Government Quarters.

a. Upon receipt of notification from the housing officer assigning or terminating the assignment of the Marine or dependents to Government quarters, appropriate UD statements must be reported to start or stop quarters checkage for a specific period. The CO will authenticate and endorse the notification with the UD number and date, the original will be retained and filed in the Marine's OQR/SRB and the duplicate returned to the housing officer. Use the following statements to start and stop adequate or inadequate checkage when a Marine and/or dependents are assigned to quarters. This includes Marines married to members of the U.S. Armed Forces who are on AD and are receiving BAH at the with or without dependent rate.

b. Assignment to Adequate Government Quarters. Use the following statement to report assignment to government quarters:



NOTE 1: When dependents are prevented from occupying assigned quarters because of orders of competent authority, reporting of the STRT QTRS entry may be delayed until transportation is arranged for household goods and is available for the dependents, plus the normal travel time for the dependents to the Marine's duty station. This is contingent upon prompt application by the Marine for shipment of household goods and transportation of dependents.

NOTE 2: Marine Corps housing officers who have been assigned a RU code are authorized to report **quarters** information.

NOTE 3: An existing BAH Entitlement (Remark 901 - With or Without Depns) must exist. TTC 388 (CHAN BAH) must be reported to establish a BAH entitlement prior to reporting members to Quarters. The 901 remark will determine the member's entitlement (with or without depns) for Quarters. Also, members assigned to Inadequate Government Quarters will have a 901 remark (BAH II) entitlement established to offset the reported quarters deduction.

c. Termination of Government Quarters. Use the following statement to report termination of government quarters:

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TTC 186 003 STOP QTRS ED_____|

8-byte ED (YYYYMMDD)
of termination _____

NOTE 1: Computer logic will stop quarters as of 2359 the day PRIOR to the ED entered. When the Marine is occupying quarters and there quarters are determined to be inadequate, a stop quarters and appropriate start inadequate quarters UD statement **must be reported**.

NOTE 2: A system utility is being executed as often as possible to establish a BAH II entitlement for members in quarters have been terminated. This utility will continue to be executed this utility until implementation of a future system change to automatically start BAH II upon reporting TTC 186 STOP QTRS.

d. Use the following statement to start inadequate quarters checkage when the Marine and/or dependents are assigned to inadequate quarters when the amount of checkage is to be reported as a percentage of the BAH II vice a dollar amount. Do not use the statement for reporting inadequate-quarters assignment for Marines married to members of the U.S. Armed Forces who are on AD.

TTC 187 039 STRT INAD QTRS_____PERCENT (____) _____ ED_____|

3-byte percentage rate;
(i.e., 050, 065, or 075) _____

1-byte service code to denote
cognizant military service _____
(A=Army, F=Air Force,
N=Navy, M=Marine Corps, X=Other)
6-byte housing office UIC or AAAN _____

8-byte ED (YYYYMMDD) of assignment _____

NOTE: Effective 1 October 1982, percentage rate may not exceed 75 percent. Also, when the Marine is occupying inadequate quarters and the quarters are determined to be adequate, or when the Marine moves from inadequate quarters to adequate quarters, a stop and start quarters statement must be reported; for example, STOP QTRS ED 19980115, STRT QTRS ED 19980115.

e. Member Married to Member. Start inadequate quarters checkage when the Marine and spouse are members of the U.S. Armed Forces on AD and are receiving BAH at the with or without dependents rate, or when the amount of checkage is to be reported as a dollar amount vice the percentage of BAH-II. When the Marine and spouse jointly occupy inadequate quarters on a rental basis, a rental charge for the quarters will be the fair rental value of such rental quarters, not to exceed 75 percent of the with dependent rate of BAH-II that would be payable to a Marine of the same grade and rank as the Marine under whose eligibility the quarters are assigned. The rental charge will be collected solely from the Marine to whom the quarters are assigned, even though the rental charge may exceed the monthly rate of BAH-II. Report as follows:

TTC 187 038 STRT INAD QTRS \$____.____ (____) _____ ED_____|

Dollar amount (show the
amounts as \$55.10 or \$100.00) _____

1-byte service code to denote cognizant
military service _____
A=Army, F=Air Force, N=Navy, M=Marine Corps,
X=Other)

6-byte housing office UIC or AAAN _____

8-byte ED (YYYYMMDD) of assignment _____

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f. Percentage or Rate Change. Use the following applicable statement to change inadequate quarter's checkage when either the percentage or dollar value is changed:

TTC 187 017 CHAN INAD QTRS _____ PERCENT ED _____

3-byte percentage rate
(i.e., 050, 075) _____

8-byte ED (YYYYMMDD) of change _____

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TTC 187 016  CHAN INAD QTRS $ ____ ED ____
Enter dollar amounts
(i.e., $55.10, $100.00)
8-byte ED (YYYYMMDD) of change

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g. Erroneous UIC or AAAN. Use the following statement to correct an erroneous UIC or AAAN:

TTC 184 000 CHAN HOUS OFF UIC/AAAN (_____)_____ED_____

1-byte service code to denote
cognizant military service _____↑ ↑ ↑

(A=Army, F=Air Force,
N=Navy, M=Marine Corps, X=Other)

6-byte housing office UIC or AAAN _____

8-byte ED (YYYYMMDD) of assignment (NAVMC Form 11051) _____

18. Housing office UIC/AAAN numbers and RUC's are shown below:

<u>UIC/AAAN NUMBER</u>	<u>HOUSING RUC</u>	<u>HOUSING OFFICE ACTIVITY</u>
000146	59024	MCAS, Cherry Point, NC
060169	59021	MCAS, Beaufort, SC
062974	59033	MCAS, Yuma, AZ
067001	59020	MCB, Camp Lejeune, NC
000681	59030	MCB, Camp Pendleton, CA
067399	59031	MCAGCC, Twentynine Palms, CA
000264	59001	MCCDC, Quantico, VA
000263	59022	MCRD, Parris Island, SC
000243	59035	MCRD, San Diego, CA
062204	59034	MCLB, Barstow, CA
067004	59023	MCLB, Albany, GA
067443	59010	MCSA, Kansas City, MO
067400	59051	MCB, Camp S. D. Butler, Okinawa JA, FPO Seattle, WA
062613	59050	MCAS, Iwakuni, JA, FPO Seattle, WA
000318	59040	MCAS, Kaneohe Bay, HI
000000		Quarters under management of another branch of the U. S. Armed Forces. Use when no UIC/AAAN is listed above for the member's Marine Corps permanent duty station.

19. Refer to Tables 26-4 of the DoDFMR, Vol. 7A, to determine the proper entitlement to BAH when a Marine and spouse are members of the U.S. Armed Forces on AD.

20. Personnel at Home Awaiting Physical Evaluation Board Proceedings. A Marine ordered home to await the results of a PEB is entitled to the same BAH as if ordered to a new PDS (i.e., place to which ordered is treated as the new PDS) based on no government quarters available for assignment at the place to which ordered.

21. Rate Protection. Member's are rate protected to the locality rate in effect the date

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they report to a new PDS. This rate is protected until the member's status changes as follows:

- a. Member performs a PCS to a new MHA.
- b. Member is reduced in grade.
- c. Member has a change of dependency status from with dependent to without dependent or from without dependent to with dependent.

22. Member Married to Member. Effective July 1, 1999, when two service members married to each other are assigned to the same or adjacent base, only one member is entitled to receive BAH at the with dependent rate. The other member is entitled to BAH at the without dependent rate. This applies to members married to members residing in the same household or stationed in the same vicinity. Service members married to other service members who meet the conditions below, must contact their personnel office concerning a change in entitlement. The members must decide which member can claim the dependent(s) in order to receive BAH at the with dependent rate. If members cannot decide, the higher ranking member is to claim with dependents. If the entitlement to BAH was reported by CMC (MRP), the personnel office must coordinate with HQMC regarding the stopping or starting a members entitlement. (Refer to the DoDFMR Vol 7A, Chapter 26.) These are the conditions that will require an entitlement change:

- a. Both members receiving BAH with dependents, one is claiming a dependent child (children) and/or an approved parent. If the spouses are co-located (same or adjacent duty stations) the Marine receiving BAH without dependent in addition to BAH-DIFF must have BAH-DIFF terminated.

- b. One member is receiving BAH with dependents and the other member is receiving BAH without dependents and BAH difference (for child support).

- c. Members who have a dependency status change from the with dependent rate to the without dependent rate or from without dependent rate to with dependent rate lose the rate protection. Therefore, if member married to member decide to flip-flop their dependents, both will lose the BAH rate protection.

23. Confinement. Members with dependents who are entitled to basic pay are entitled to BAH-II while in confinement at the rate the member was receiving the day prior to confinement, provided the BAH entitlement is not subject to forfeiture.

24. The BAH entitlements will be automatically adjusted or terminated when the following are reported:

- a. Change of pay grade (promotions/reduction or, changes between officer and enlisted.)
- b. When STRT QTRS is reported, BAH entitlement will automatically be stopped, effective the date of assignment to quarters.
- c. When TTC 020 is reported and the Marine's MCTFS record contains an active BAH entitlement at the with dependents rate, BAH is automatically stopped at the old duty station rate on the join ED minus 2 days, and the BAH will be automatically started at the new duty station rate on the join ED minus 1 day.

80202. BASIC ALLOWANCE FOR HOUSING (BAH) (MHP-20).

1. Under certain circumstances, CMC must approve claims for BAH for the following classes of dependents: all claims for BAH for children over 21 years of age who are physically or mentally incapable of self-support (C), father (F), mother (M), guardian who stood in loco parentis (LOCO) and illegitimate children (IC).

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a. Use the following statement to report approval of these classes of dependents:

TTC 388 001 CHAN BAH _____ \$ _____ \$ _____ ED _____ |

Zip code of Marine's PDS
(for BAH II entitlement,
report '99999') (**NOTE 1**) ↑

Zip code designator (M=Marine,
D=dependent) (**NOTES 2 & 3**) ↑

1-byte utility code of N
in all cases ↑

1-byte BAH rate code (W=with depn;
O (Oscar) = without depn) ↑

1-byte sharer code of 1 in all cases ↑

Actual monthly rent/mortgage. Enter
\$7777.77 in all cases ↑

Additional monthly rent/mortgage-enter
\$000.00 in all cases ↑

8-byte ED (YYYYMMDD) (**NOTE 4**) ↑

NOTE 1: Report ZIP Code of '99999' for Marines who are entitled to BAH II. The BAH II amount is keyed off of this ZIP Code in the MCTFS.

NOTE 2: The ZIP Code of the Marine's PDS and the designator of 'M' will be used to base entitlement on the MHA location of the Marine who is assigned to a PDS in the U.S.

NOTE 3: The ZIP Code of the Marine's dependents location and the designator 'D' will be used to base entitlement on the location where the Marine's dependents reside within the U.S. when the Marine is entitled to BAH based on the dependent's location.

NOTE 4: DEL/ADD reporting transactions will fail if ED is less than 19981101.

b. Use the following statement when it is determined that the Marine is no longer entitled to BAH on behalf of previously approved dependents. This entry will terminate BAH on behalf of the primary dependent and automatically commence partial BAH on the ED.

TTC 187 015 CHAN BAH PARTL ED _____ |

8-byte ED (YYYYMMDD) ↑

2. Disapproval of claims may be entered on the UD as history statements. This statements will notify the unit via the DFR. This Headquarters (MHP) should use whatever method is required to inform unit commanders of claim disapprovals.

80203. DEPENDENCY STATUS (MHP RUC 54801).

The DoDFMR, Volume 7, Part A, requires annual review and recertification of certain dependents (Marine/Navy). MCO P1751.2, Basic Allowance for Housing (BAH) for Marines with Dependents, requires annual review and recertification of parents who are dependent on the AD Marine. Upon approval of the annual review the dependency status is reestablished by HQMC.. To report Dependency Status, report as follows:

TTC 270 000 DEPN STAT ED _____ |

8-byte ED (YYYYMMDD) ↑

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MOVE-IN HOUSING ALLOWANCE (MIHA)
80204. INTRODUCTION.

1. Reporting information for MIHA type of Housing Allowance is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
455 000 CRED MIHA-__ __ \$___. __ ED__	HQ REG	N	N
455 001 CRED MIHA-M/____ ED____	HQ REG	N	N

80205. MIHA (TTC 455).

1. To report a Marine's entitlement to MIHA rental or security, report as follows:

TTC 455 000 CRED MIHA - ____ / ____ / \$ ____ . ____ ED ____ |

1-byte MIHA code
(R=rental; S=security) _____

5-byte geographical locality
code (see JFTR, Vol. 1, Part B1,
appendix N) _____

Dollar amount _____

8-byte ED (YYYYMMDD) _____

2. When reporting a Marine's entitlement to MIHA - miscellaneous, the amount of entitlement is a fixed rate, lump-sum payment that will automatically be computed by the MCTFS.

TTC 455 001 CRED MIHA-M/____ ED____ |

5-byte geographical locality code
(see JFTR, vol. 1,
appendix K) _____

8-byte ED (YYYYMMDD) _____

NOTE: When a credit MIHA (TTC 455) is reported by the CO, and the Marine is enrolled in DD/EFT, a payment will be made to the Marine's financial institution within approximately 48 hours. If the Marine does not have an established DD/EFT financial institution in the MCTFS, the amount due will be reflected in the Marine's next scheduled payday.

3. If the Marine requests a special payment, upon receipt of the NAVMC 11116, the FO will report TTC 647 000 to credit the entitlement and make a special payment.

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OVERSEAS HOUSING ALLOWANCE (OHA).
80206. INTRODUCTION.

1. Reporting information for OHA type of Housing Allowance is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
458 000 OHA CHECKAGE____FR____TO____	HQ REG	N	N
496 000 STRT OHA____ED____	HQ REG	N	Y
497 000 STOP OHA ED____	HQ REG	N	N
498 000 CRED OHA-____FR____TO____	HQ REG	N	N

80207. OVERSEAS HOUSING ALLOWANCE (OHA) (TTC 496/497/498/458).

1. OHA is a monthly allowance for housing costs and is authorized for Marines with and without dependents assigned OCONUS. The maximum amount of monthly rent which is considered in computing the amount of OHA payable is contained in the JFTR, Vol. 1, and appendix K as is the OHA computation.

a. The ceiling for unaccompanied Marines is determined by prescribing an amount equal to a percentage of the prescribed accompanied ceiling for each area, as indicated in the JFTR, Vol. 1, appendix K. This percentage factor applies to unaccompanied Marines with a rental/lease ED on or after 1 October 1984. (Marines without dependents who were paid under the housing allowance index system and converted to OHA after 30 September 1984 were entitled to the members-without-dependents ceiling.)

b. The OHA tables contain the geographical location climate codes, the ceiling allowances, the unaccompanied percentages by officer and enlisted, the average utility/recurring maintenance allowance (UT), rate of exchange (EX) of foreign currency, and the ED for each location.

c. As the rates change, the current rate plus three prior utility and unaccompanied percentages and ceiling allowances, and the current plus 12 prior rates for EX reflected on the OHA tables and retained in the automated OHA system. These tables are updated as rates change.

d. The system retains current retroactive capability for computation for the current plus all prior BAH rate changes reported in a 12-month period.

2. Overseas Housing Allowance Report. A Marine is required to submit an Overseas Housing Allowance Report when requesting OHA with dependents or without dependents. Complete the DD Form 2367 (original and one copy) as follows for OHA with dependents or without dependents:

a. Complete part A (self-explanatory) and part B.

b. Block 10 requires the member's signature and date of signature. Include a statement in this block when all of the Marine's non-command sponsored dependents reside in the vicinity of the PDS.

c. Block 11 must be completed by the housing officer or appropriate official. A signature and date of signature is required.

d. After reviewing the information on the OHA Report, the CO or designated representative will approve the application by completing block 12.

e. After approval file the original approved report in the Marine's OQR/SRB. Only the

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most current form will be retained and return the duplicate copy to the Marine.

f. Anytime information contained on the current report changes, a new report must be completed.

3. To report the start of OHA, use the following statement:

TTC 496 000	STRT OHA									ED	
		↑	↑	↑	↑	↑	↑	↑	↑	↑	↑
8-byte JFTR (NOTE 1)											
1-byte occupancy code (NOTE 2)											
1-byte sharer code (DO NOT ENTER A ZERO OR LEAVE BLANK) (NOTE 3)											
3-byte electricity heating and air conditioning code (NOTE 4)											
2-byte water/sewer and trash (NOTE 5)											
MIHA code (NOTE 6)											
10-byte monetary amount (Note 7)											
8-byte ED (YYYYMMDD) of entitlement (Note 8)											

NOTE 1: Two-character alpha country code, (see NavCompt, Vol.2, codes: 027002)

3-character numeric geographical locality code (see MCO P1080.20), space, 2-character alpha currency code (use the country code of the currency) space, and 1-character alpha code: 'R' if renter, 'H' if homeowner.

NOTE 2: One-byte occupancy code: **Do not enter a zero or leave blank.**

- 1 With dependents
- 2 Without dependents
- 3 Member married to member without dependents
Exception: If accompanied by one or more dependents, use number 5.
- 4 a. Marine without dependents sharing dwelling expenses.
Exception: If accompanied by one or more dependents, use number 5.
b. Member married to member, with dependents, when unaccompanied by command-sponsored dependents
- 5 Marine with dependents sharing dwelling expenses
- 9 Non-command sponsored tour, dependents residing in the vicinity of the PDS.

NOTE 3: One-digit sharer **Do not enter a zero or leave blank.** The number of residence occupants, including the code: Marines who are:

- a. Members of the uniformed service entitled to a housing allowance, and/or
- b. Federal civilian employees, including dependents, entitled to a living quarters allowance, and/or
- c. Individuals, excluding dependents of the Marine, who contributed money toward the payment of rent, mortgage, and/or utilities.

NOTE 4: Three-digit electricity, heating and air conditioning code. Each byte either 'y' (YES) or 'N' (NO). 1st byte for electricity, 2nd byte for heating, 3rd byte for air conditioning. **EXAMPLE:** YNY = Yes for electricity, no for heating, yes for air conditioning.

NOTE 5: Two-digit water/sewer and trash. YY = yes for both utilities. YN = yes for water/sewer, no for trash. NN = No for both utilities. NY = No for water/sewer, yes for trash. Enter a response for each utility/service surveyed. If the Marine is a homeowner,

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each utility survey response code must reflect an 'N' (NO) response. If some of the utilities are provided by the landlord, the appropriate utility survey response code must reflect a 'Y' (YES) response.

NOTE 6: MIHA code 'Y' = Member entitled to OHA on or after 1 September 1990 and is eligible for MIHA.

NOTE 7: Ten-digit monetary amount: Report the TOTAL monthly amount of rent or the TOTAL purchase price (for homeowners) in the actual currency the rental or mortgage payments are made. If sharing, report the TOTAL, not the Marine's individual share. (Do not use a decimal point, but do round up to the next whole monetary unit. **EXAMPLE:** Indicate 450.25 U.S. dollars a '0000000451' and 90,800.65 yen as '0000090801').

NOTE 8: Eight-digit effective date of entitlement (YYYYMMDD). Date Marine becomes entitled to OHA.

4. To report the stop of OHA, report as follows:

TTC 497 000 STOP OHA_____

8-byte ED (YYYYMMDD) _____

5. Corrections required will be made by the FO using CRED (TTC 694) or CHEK (TTC 693) or by the CO using the CREDIT OHA (TTC 498) or OHA CHECKAGE (TTC 458) entries:

TTC 498 000 CREDIT OHA _____ FR _____ TO _____

8-byte JFTR

(NOTE 1 above)

1-byte occupancy

code

(NOTE 2 above)

1-byte sharer code (DO NOT

ENTER A ZERO OR LEAVE BLANK)

(NOTE 3 above)

3-byte electricity heating and air

conditioning code

(NOTE 4 above)

2-byte water/sewer and trash

(NOTE 5 above)

MIHA code

(NOTE 6 above)

Foreign rent

8-byte ED (YYYYMMDD) adjustment period begins

8-byte ED (YYYYMMDD) adjustment period ends

TTC 458 000	OHA CHECKAGE	_____	_____	_____	_____	_____
-------------	--------------	-------	-------	-------	-------	-------

5-byte geographic location code

1-byte occupancy code

1-character alpha code "R" renter or "H" homeowner

8-byte ED (YYYYMMDD) FROM

8-byte ED (YYYYMMDD) TO.

6. A start OHA terminates an existing OHA entitlement and computes the new entitlement as of

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the effective date of the new start. When reporting a Marine's entitlement to OHA who is serving an unaccompanied tour overseas who does not occupy single-type government quarters report and occupancy code of 2 or 4 as applicable (see note 2 on the previous page).

a. When a Marine previously entitled to OHA joins a new overseas command, the Unit Commander must verify that OHA has been terminated in the MMPA before reporting a new STRT OHA. A retroactive STOP OHA deletes ALL OHA entitlements after the ED. The new CO can report the STOP OHA if it was not reported by the old command. The STOP OHA must be reported before reporting a new STRT OHA. If, however, the new STRT OHA was reported by the new command when the Marine had an open OHA entitlement, report a STOP OHA with the correct ED.

EXAMPLE: If Marine entitled to OHA is transferred on PCS orders effective 20 October, the Marine is joined to the new PDS on 30 November, at which time the Marine again became entitled to OHA. If the old OHA entitlement was not terminated at the old or new PDS before reporting the new entitlement effective 30 November, a STOP OHA, reported 5 December with an ED of 20 October, would delete any entitlement after the ED of the stop and generate a checkage.

b. OHA is automatically updated in the MMPA whenever the following conditions occur:

(1) BAH change or grade change.

(2) Change to OHA tables.

c. At the time the BAH entitlement change is reported, a research message is generated instructing the Unit Commander to verify the Marine's entitlement to OHA. The OHA entitlement will be adjusted during the next monthly OHA update process.

d. OHA is automatically terminated when a Marine is reassigned to a different MCC based on the transfer or join diary entry. When the allowance is terminated based on a join entry, the CO of the gaining command will be advised on the on-line advisory report to review the Marine's account for required adjustments. (Transfers and joins within the same MCC do not automatically affect OHA.)

e. Start, stop, credit, checkage and delete entries can be used to report OHA transactions. The delete entry can be used for the STRT OHA reported in error. However, it cannot be used for STOP, CREDIT or CHECKAGE OHA entries reported in error. The correction entry cannot be used for any OHA entries. The ED reported in the stop entry must be the date on which the entitlement actually ceased.

EXAMPLE 1: A STRT OHA was reported for a Marine on 15 April 2000 when it should have been 5 April 2000. The CO only needs to report a new STRT OHA with an ED of 5 April 2000. A STOP OHA does not have to be reported--the second STRT OHA recomputes the correct entitlement.

EXAMPLE 2: A STRT OHA was reported for a Marine on 15 April 2000 when it should have been 18 April 2000. The CO needs to report a delete entry with an ED of 15 April 2000 and a new STRT OHA with an ED of 18 April 2000. The system generates a checkage.

f. When a Marine enters a nonpay status, system processing is as follows:

(1) In all cases, except declaration of desertion, the OHA entitlement is placed in a suspense status. Upon return to a pay status, the system terminates the suspense status and restarts the Marine's entitlement. Any entitlement adjustments that may have occurred during the suspense period are updated by the system.

(2) When a nonpay status is caused by declaration of desertion, the entitlement is terminated by the system. Once the Marine returns to a pay status, STRT OHA (TTC 496) must be reported to restart the entitlement.

(3) A retroactive STRT OHA does not post with an ED during or before any nonpay status period. If a Marine's OHA entitlement requires adjustment before any nonpay status period, report CRED (TTC 498) or CHEK (TTC 458), as applicable. If manual computation is

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required, forward the NAVMC 11116 to the FO.

g. The rent paid, stated in foreign currency amounts on the STRT OHA, is automatically converted to U.S. dollar amounts for the proper computation of the OHA entitlement.

7. Marines (CPL's under 4 Years' Service and Below) with Dependents in a Nonpay Status. Credit OHA to Marines in the grade of Corporal or below (with four years of service or less) in a nonpay status pursuant to the JFTR, paragraph U9100-D7 and the DoDFMR, Vol. 7A, paragraph 30251. When the Marine is entitled to OHA due to a nonpay status other than excess leave, the Unit Commander will submit a NAVMC 11116 with remarks as shown below:

OTHER: Credit BAH from 1 June 2000 to 31 July 2000 entered nonpay status ED 1 June 2000. Primary dependent's name Susan B. Anthony. Mailing address HQ SQDN 17 MWSG MCAS IWAKUNI, FPO SEATTLE 98764-5001.

The FO will report the entitlement and prepare and mail a check in the amount of the payment to the primary dependent.

8. In no case will a spouse, who is also a member on active duty, be considered a dependent for OHA entitlement purposes and will only be entitled to BAH-DIFF while residing in single-type quarters.

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SECTION 3: RATIONS (BAS)

80300. INTRODUCTION.

1. The different categories of this Section are those items that pertain to BAS. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
137 000 STRT COMRATS____ED____	HQ REG	Y	Y
138 000 STOP COMRATS____ED____	HQ REG	Y	Y
142 000 STRT BAS____ED____	HQ REG	Y	Y
142 001 STRT BAS-P 0001 ED____	HQ REG	Y	Y
143 001 STOP BAS-P 2359 ED____	HQ REG	Y	Y
146 000 STRT COMRATS WHILE TDY 0001 ED____	HQ REG	Y	Y
166 000 STRT COMRATS WHILE TAD____ED____	HQ REG	Y	Y
167 000 STOP COMRATS WHILE TAD____ED____	HQ REG	Y	Y
167 001 STOP COMRATS WHILE TDY____ED____	HQ REG	Y	Y
195 000 CHEK TAD RATIONS____ED____TO____ED____	HQ REG	Y	Y
196 000 CHEK COMRATS____ED____TO____ED____	HQ REG	Y	Y
197 000 CHEK BAS____ED____TO____ED____	HQ REG	Y	Y
289 000 STRT EMERG SUBS AT\$____.____ED____	HQ REG	Y	Y
290 000 STOP EMERG SUBS____ED____	HQ REG	Y	Y
325 000 CRED TAD RATIONS____TO____	HQ REG	Y	Y
371 000 STRT FLD RATS____ED____	HQ REG	Y	Y
371 001 STRT GOVT MESS RATS____ED____	HQ REG	Y	Y
372 000 STOP FLD RATS____ED____	HQ REG	Y	Y
372 001 STOP GOV MESS RATS____ED____	HQ REG	Y	Y
374 001 CRED GOVT MESS RATS____TO____	HQ REG	Y	Y
375 000 CHEK FLD RATS____TO____	HQ REG RES	Y	Y
898 000 CRED BAS____TO____	RES	N	Y
898 001 CRED COMRATS____TO____	RES	N	Y

Detailed instructions concerning conditions of entitlement to pay and/or allowances are contained in the DoDFMR, Vol 7A, MCTFS APSM and JFTR. **Refer to the DoDFMR, Vol 7A to determine when it is necessary to report changes that affect pay and/or allowances.** Any instructions contained in this Manual are not intended to replace those contained in the references. The instructions contained in this Manual will enable the unit to prepare the appropriate UD entries, such as entitlement starts and stops, once it has been determined that the pay status of the Marine has been affected. The specific reference to determine the entitlement's policy will be included as required (e.g., DoDFMR, Vol 7A, Chap III; and/or JFTR, Vol. 1, Chap 9 and 12 and the MCTFS APSM). It is imperative that all PAAN's, SAAN's, TAN's, SAO's, PAA's and MISSO advisories are read and maintained at the reporting unit level.

80301. BASIC ALLOWANCE FOR SUBSISTENCE (BAS) (TTC 137/138/142/143/146/166/167/195/325/371/372/375/898).

1. Conditions of entitlement to Subsistence (RIKNA, SEPRATS, Partial) are found in the DoDFMR, Vol 7A Chapter 25. Report the appropriate Start as follows:

TTC 137 000 STRT COMRATS____ED____|

4-byte time_____▲

8-byte ED_____▲

(YYYYMMDD)

or

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TTC 142 000 STRT BAS_____ED_____ |

4-byte time _____ ↑ ↑
 8-byte ED _____
 (YYYYMMDD)

or

TTC 142 001 STRT BAS-PED_____ |

8-byte ED _____ ↑
 (YYYYMMDD)

2. The entitlement to BAS is automatically commenced when an officer enters on AD or accepts an appointment. The entitlement to BAS is automatically terminated with the report of separation from AD or revocation of the appointment. Subparagraph 81001.8 prescribes the procedures for officers furnished field rations.

3. The credit of BAS (RIKNA) for a Marine, without dependents, is withheld during the period of training for, attending, or participating in Pan-American games, Olympic games, or other specifically authorized international amateur sports competition if subsistence is provided during the period by the sponsoring agency. The RU must notify the cognizant FO for Marines on AD when this situation occurs so that action can be taken to withhold the appropriate BAS. The RU must prepare a NAVMC 11200 (checkage of pay) and submit it to the DFAS-KCC/FPFR for Marines in a Reserve status.

4. Enlisted members temporarily assigned to duty away from their permanent duty station or to duty under field duty conditions at the permanent duty station are entitled to BAS at a rate not less than which they held at their permanent duty station. Tables 5-7 through 5-11 prescribe the UD entries for the commencement, termination, or change of entitlement to subsistence for enlisted personnel. Further instructions concerning the automated processing of entitlement to BAS during periods of elapsed time are contained in paragraphs 81001.14 and 81001.15. When a Marine previously entitled to subsistence is erroneously reported as transferred, start BAS(RIKNA)/COMRATS (SEPRATS) at 0001 hours on the date of the reported transfer.

5. When the Marine is reported TO SK per Section 5, Chapter 7, computer processing of the TO SK entry will automatically stop the Marine's entitlement to COMRATS/BAS and will start entitlement to hospital rations. There is no requirement to report either a START or STOP COMRATS/BAS in this case. Computer processing of the FR SK entry will automatically stop entitlement to hospital rations and restart COMRATS/BAS if there was entitlement at the start of the hospitalization period with the exception of Marines who were in a TAD Excess status prior to hospitalization. In that instance, the TAD Unit Commander must restart the entitlement to COMRATS/BAS after reporting FR SK. Alcohol rehabilitation when carried out at a hospital where the Marine becomes an inpatient should be considered hospitalization. Such Marines are required to pay for their rations during the hospitalization. Alcohol rehabilitation conducted without admission to a hospital should be considered as TAD.

a. Treatment outside hospitals (at drug rehabilitation centers) may be residential or nonresidential. In residential situations, an enlisted Marine is provided quarters and subsistence-in-kind. In nonresidential situations, no quarters or messing is provided. Hospital rations must be checked for officers and enlisted Marines for periods of hospitalization at Veterans' Administration or civilian facilities.

b. The CO must prepare a DD Form 139: Pay Adjustment Authorization, and forward it directly to the servicing FO requesting checkage action. These forms are available from within the supply system under stock number 0102-LF-001-1200 or through use of Form Flow. File the fourth copy of the form in the Service Record until the checkage has been accomplished, then remove it and place it in the unit's files. Retain the tracer copy for action as needed.

NOTE: Hospital Rations in these cases are less than leave rations. (Refer to the current

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MCBul 7220 for the appropriate amount to be checked.)

6. The SUBSISTENCE codes are listed below:

<u>CODE</u>	<u>ABBREVIATION</u>	<u>DESCRIPTION</u>
Blank	----	Unknown
0	----	None
C	COMRATS	Individual authorized commuted rations
E	EMERG SUBS	Emergency subsistence authorized
S	BAS	Subsistence allowance authorized
P	BAS-P	Subsistence provided at government expense

8. Any rations furnished to officers engaged in maneuvers, field exercises, or combat are considered Field Rations. The procedures for the issue of field rations are prescribed in MCO 10110.47. Officers entitled to basic pay are entitled BAS(RIKNA) at all times. When subsisting in a Government mess or with an organization drawing field rations, officers will pay for their meals at the prescribed rates either by cash or collection from pay per instructions in the DoDFMR, Vol. 7A. Enlisted members will retain their subsistence allowance when deployed away from their PDS in a temporary field, EUM, group travel and temporary afloat status for periods less than 180 days. Marines will be charged a discounted meal rate, as published each year, for available meals on a full day basis. For the day entering and the day departing such status, members will be charged 25 percent of the discounted meal rate.

a. Enlisted members under orders for temporary field assignment, temporary afloat assignment, essential unit messing (EUM) or group travel, are entitled to the same type of subsistence allowance (RIKNA, SEPRATS or Partial BAS (BAS-P) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for full days for available meals. Members are charged 25 percent of the discount meal rate for the first and last day of their temporary duty. Those members receiving BAS Partial (BAS-P) will continue to be entitled to BAS-P and not charged for meals.

b. Any change among subsistence types or between RIKNA and subsistence in kind, caused by a status change which extends beyond a single days, shall be credited on a full day basis without being prorated. All start times are reported as 0001 and all stop times are reported as 2359.

c. Use the following statement to report start field rations checkage for 10 days or more for officers and enlisted:

TTC 371 000 STRT FLD RATS ____ ED ____ |
4-byte time _____ ↑ ↑
8-byte ED (YYYYMMDD) _____

NOTE: A member will be checked 25 percent of the discounted meal rate for the first day.

d. Use the following statement to report termination of field rations checkage for officers and enlisted:

TTC 372 000 STOP FLD RATS ____ ED ____ |
4-byte time _____ ↑ ↑
8-byte ED (YYYYMMDD) of termination _____

NOTE: A member will be checked 25 percent of the discounted meal rate for the First day.

e. Use the following statement to report one-time checkage of field rations less than 10 days for officers and enlisted:

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TTC 375 000 CHEK FLD RATS____ TO____ |

4-byte time (always report 0001) ↑ ↑ ↑ ↑

8-byte ED (YYYYMMDD) _____ ↑

4-byte time (always report 2359) _____ ↑

8-byte ED (YYYYMMDD) of termination _____ ↑

NOTE 1: A member will be checked 25 percent of the discounted meal rate for the first and last day.

f. To process a one-time checkage of BAS, TAD rations or COMRATS when an enlisted member is assigned to field duty, report:

TTC 195 000 CHEK BAS____ED____TO____ED____ |

TTC 196 000 CHEK BAS____ED____TO____ED____ |

TTC 197 000 CHEK BAS____ED____TO____ED____ |

4-byte START time (0001) ↑ ↑ ↑ ↑

8-byte START date _____ ↑

4-byte STOP time (2359) _____ ↑

8-byte STOP date _____ ↑

g. When an officer is being checked field rations and departs for a short period; for example, TAD, LV, or to the HOSP. The member must be credited field rations for the period gone. To report a one-time credit of field rations less than 10 days for officers and enlisted members, report a STOP FLD RATS (TTC 372) for the period involved.

h. Use the following statement to terminate an officer's BAS when meals are provided at no cost by a foreign government:

TTC 371 001 STRT GOVT MESS RATS____ED____ |

Hour/Minute (actual time foreign government messing began) _____ ↑ ↑

8-byte ED (YYYYMMDD) _____ ↑

i. Use the following statement to start an officer's BAS when a foreign government mess is terminated:

TTC 372 001 STOP GOVT MESS RATS____ED____ |

Hour/Minute (actual time foreign government messing terminated) _____ ↑ ↑

8-byte ED (YYYYMMDD) _____ ↑

j. When an officer is being checked GOVT MESS rations and departs for a short period; for example, TAD, LV, or to the HOSP. The member must be credited field rations for the period gone. To report a one-time credit of field rations less than 10 days for officers and enlisted members, report:

TTC 374 001 CRED GOVT MESS RATS____ TO____ |

4-byte START time _____ ↑ ↑ ↑ ↑

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(0001)
8-byte START date _____

4-byte STOP time _____
(2359)
8-byte STOP date _____

12. Inactive Reserve. Entitlement to BAS is automatically positioned in the MCTFS when a Reserve officer joins an SMCR unit, an MTU, or accepts an appointment. Likewise, a BAS credit is automatically generated when a completed AD statement is reported for an SMCR, an MTU, or an IRR officer.

a. Field Rations. Rations furnished to a reservist engaged in maneuvers or training exercises are considered as field rations. MCO P10110.14 and MCO 10110R.1 provides guidance for the sale of field rations to Reserve officers. When on field duty, officers will pay for their meals at the prescribed rates either by cash or collection from pay. Reservists participating in field duty in excess of 10 days will pay for field rations by pay account checkage.

b. For reserve officer and enlisted members, use the following statement to report a one-time checkage of field rations for periods of field duty less than 10 days. Reserve members receiving subsistence are subject to the same discounted meal rate as AD members.

TTC 375 000 CHEK FLD RATS _____ TO _____ |

4-byte time effective _____ ↑ ↑ ↑ ↑
8-byte DoD ED (YYYYMMDD) _____
4-byte time effective _____
8-byte DoD ED (YYYYMMDD) _____

c. Officer Checkage for Meals Provided but not Paid for during IDT. When a Reserve Officer is provided meal(s) during IDT, all meals are to be paid for in cash, or the member's Reserve pay account will be checked at the prescribed rates for the meals provided. To check a Reserve Officer's pay account, the RU will prepare and submit a NAVMC 11200 to the DFAS-KCC/FPPR.

13. Reserve Enlisted Personnel. A Reserve enlisted Marine may be entitled to BAS for the performance of AD for 30 days or less. The UD entries required for the credit of BAS for Reserve enlisted Marines are shown in Tables 5-7 through 5-11. The entitlement to BAS is based on whether the Marine is in a travel status and the availability of messing facilities at the duty station. The rate of BAS due, if any, will be based on the following:

a. When no per diem is payable, the Marine is entitled to a subsistence allowance based on the commander's determination. The rules for the commander to use in determining BAS entitlement are in the DODFMR, Vol. 7A.

b. When per diem is payable, the Marine is in a travel status, and entitled to rations at the commuted rations rate (DoDFMR, Vol. 7A). Entitlement is dependent on:

(1) Being in a travel status,

(2) In receipt of the subsistence portion of per diem,

(3) Not being in a status that requires subsistence in kind when available (field duty, sea duty, group travel, annual training).

c. When a mileage allowance is payable for travel performed to or from the AD location, the member is in a travel status and entitled to rations at the commuted rations rate (DoDFMR, Vol. 7A, and JFTR).

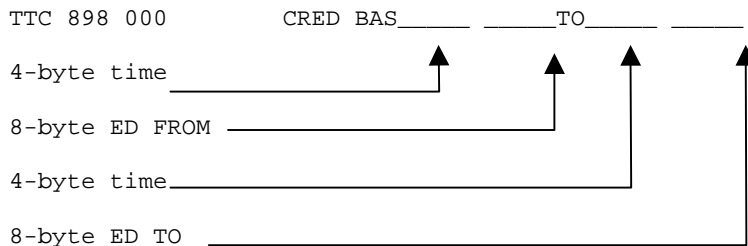
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14. AD Site Within Commuting Distance of the Reserve Marine's Home. When the AD site is within commuting distance of the Marine's residence, the commander of the installation will determine the rate, if any, of BAS the member will receive. Commuted rations, if authorized, cannot be started until the Marine arrives at the duty site, as they may not be retroactively approved.

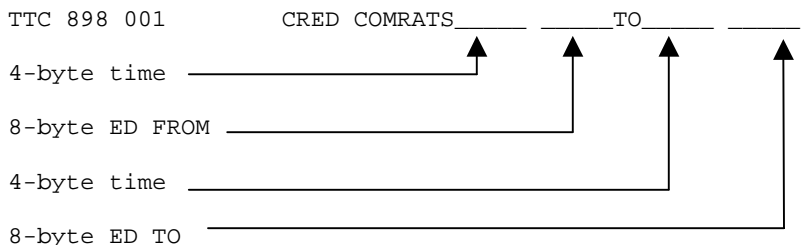
15. AD Site Not Within Commuting Distance of the Reserve Marine's Home. When the AD site is outside the commuting distance of the Marine's home address, as determined by the commander, the Marine is entitled to rations for travel to and from the duty.

16. The two types of reportable subsistence allowance codes and acronyms for use on UD entries involving **reserve personnel** are:

a. **BAS (RIKNA)** - Rations at the no mess available rate (Government messing not available):



b. **COMRATS (SEPRATS)** - Individual authorized to mess separately or travel rations rate (Government messing available):



NOTE: TAD RATIONS are limited to personnel on AD for periods of 31 days or longer.

17. BAS for Reserve Personnel while on AD. Enlisted Marines are normally entitled to subsistence allowance at the commuted rations rate (SEPRATS) when on periods of AD when a meal card is not issued. Additionally, subsistence allowance is authorized for periods of transportation to and from AD. In this case, reporting of SEPRATS requires the reporting of two separate entries. One reporting credit for rations during transportation to destination and one for return transportation.

NOTE: In addition to the standard reporting requirements, rations will be credited from 0001 on the date of reporting, to 2359 of the last day of receipt. If subsistence is authorized for one complete day, rations must be started at 0001 and terminated 2359 on the same day.

18. While TAD (Active Duty only). Enlisted Marines receiving Partial BAS (BAS-P) are normally entitled to subsistence allowance at the commuted rations rate during periods of TAD away from the geographical area of the PDS. The exceptions involve Marines who are TAD by virtue of assignment, attachment to a unit deployed under the WESTPAC UDP, or in a field duty status. These Marines are not entitled to BAS-P as they are subsisted-in-kind. If, however, enlisted Marines assigned or attached to a UDP unit perform concurrent TAD (TAD under orders away from the unit deployment location), they are entitled to subsistence allowance at the commuted rations rate during the period of concurrent TAD. UD entries for reporting BAS entitlement vary, depending on the length of the TAD period.

a. For those members receiving BAS-P, the following UD entry will be reported by the

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parent unit upon completion of all TAD periods performed outside the limits of the permanent duty station which are less than 31 days. This includes TAD periods which begin and end within the same working day. The Marine's subsistence entitlement at the permanent duty station is not a factor as this entry will adjust an existing entitlement by an offsetting credit/deduction to the MMPA.

```

TTC 325 000          CRED TAD RATIONS_____TO_____|
                        ^         ^         ^         ^
4-byte time _____^         ^         ^         ^
                        ^         ^         ^         ^
8-byte ED (YYYYMMDD) of departure _____^         ^
                                                ^         ^
4-byte time _____^         ^         ^         ^
                                                ^         ^
8-byte ED (YYYYMMDD) of return _____^         ^

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NOTE: The reporting of CRED TAD RATIONS will create a checkage for deployed per diem. The reporting of STRT/STOP COMRATS WHILE TAD will restart deployed per diem.

b. The CRED TAD RATIONS entry will also be reported for periods of transportation in conjunction with emergency leave with Government-funded round trip travel. This will require two separate entries; one reporting credit for TAD rations during initial transportation, and one for the return transportation. The entries should be reported on the same UD reporting the period of emergency leave.

c. Due to crossing the International Date Line, it is possible that leave orders could reflect that the Marine arrived in CONUS the day before departure from the overseas command. In this instance; for example, if the time and date of arrival in CONUS is before the time and date of departure from the overseas command, do not report the CRED TAD RATIONS entry for the period of transportation to CONUS. Monetarily, the Marine will be reimbursed when the CRED TAD RATIONS entry is reported for the period of transportation from CONUS to the overseas command.

d. When a Marine detaches the old permanent duty station for a period of temporary duty in excess of 44 days en route PCS, the CRED TAD RATIONS must be used to ensure the Marine receives credit for TDY rations on the day of reporting. Rations must be credited from the time and date of reporting to 2359 the same day. Then, the UD statement in paragraph 81001.16c must be reported to start TDY rations for the duration of the Marine's temporary duty. For example, a Marine detached the permanent duty station at 0900 on 15 June 1998 and reported to the TDY station at 1230 the same day, for a period of TDY in excess of 44 days. In addition to the standard reporting requirements, the CO must credit rations from the time and date of reporting to 2359 the same day; e.g., CRED TAD RATIONS 1230 19980615 TO 2359 19980615|. In addition, TDY rations must be started at 0001 the following day; e.g., STRT COMRATS WHILE TDY 0001 19980616|.

e. For periods of TAD of 31 days or more, but 6 months or less, the parent command will report entitlement to commuted rations using the following UD statements: **Ensure TAD in excess of 6 months is approved by proper authority.**

(1) The STRT COMRATS WHILE TAD entry automatically terminates a members BAS-P entitlement at 2359 on the day prior to the commencement of the TAD rations. Subsistence entitlement in effect at the permanent duty station 1 minute prior to the commencement of the BAS entitlement. If a STRT statement is reported with an erroneous time, a delete/add or a delete as erroneous entry is required. Report the STRT statement again with the correct time. **The reporting of STRT/STOP COMRATS WHILE TAD will automatically stop and restart deployed per diem. The STRT COMRATS WHILE TAD entry must be reported with a time later than 0001 or the entry will fail.** Use the following statement to report when the Marine departs on TAD:

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TTC 166 000          STRT COMRATS WHILE TAD_____ED_____|
                        ^         ^
4-byte time _____^         ^
                        ^         ^

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8-byte ED (YYYYMMDD) of departure _____

(2) Upon completion of the period of TAD, the STOP entry will terminate commuted rations entitlement. UD entries reporting the entitlement are based on the entitlement in effect at the permanent duty station prior to going TAD. If the entitlement did exist, report the appropriate UD statement below to start the applicable subsistence entitlement at a minimum of 1 minute past the time of return reported on the STOP COMRATS WHILE TAD entry. Report the appropriate entry on the next UD submitted.

TTC 167 000 STOP COMRATS WHILE TAD_____ED_____ |

4-byte time (0001) _____ ↑

8-byte ED (YYYYMMDD) of return _____

TTC 137 000 STRT COMRATS_____ED_____

4-byte time (0001) ↑ ↑

8-byte ED (YYYYMMDD) of return _____

TTC 138 000 STOP COMRATS_____ED_____ |

4-byte time (0001) _____ ↑

8-byte ED (YYYYMMDD) of return _____ ↑

TTC 142 000 STRT BAS____ED____

4-byte time (0001) ↑ ↑

8-byte ED (YYYYMMDD) of return ↑

19. While on Permanent Change of Station Orders (PCSO) and While TDY on PCSO. Except for recruits on accession travel discussed in subparagraph 81001.17, enlisted Marines are entitled to subsistence at the commuted rations rate for the entire period of elapsed time in conjunction with a PCS. System processing of the entitlement is based upon the EDA reported with the transfer entry. When the EDA exceeds 30 days from the date of detachment, the system will automatically commence credit at the commuted rations rate.

a. EDA of Less Than 31 Days. A UD entry reporting subsistence entitlement will not be reported. Reporting of elapsed time by the FO at the new duty station will automatically generate the appropriate subsistence entitlements.

b. EDA Exceeds 30 Days. A UD entry reporting subsistence entitlement will not be reported, unless the Marine will also be performing temporary duty (TDY) en route for a period which will exceed 44 days. In this instance, refer to subparagraph 81001.16c, below. Otherwise, based upon an EDA indicating elapsed time in excess of 30 days, the system will automatically commence subsistence entitlement that will remain in effect for the entire period of elapsed time. Reporting of elapsed time by the FO at the new duty station will terminate and adjust commuted rations by offsetting deductions and credits of the appropriate subsistence entitlements.

c. TDY Enroute in Excess of 44 Days. The FO at the TDY station is required to report elapsed time for the Marine who will perform TDY in excess of 44 days in conjunction with PCS. Reporting of elapsed time will terminate the subsistence entitlement which commenced upon detachment from the old duty station. Therefore, the following UD entry must be reported to commence entitlement at the TDY station:

TTC 146 000 STRT COMRATS WHILE TDY 0001 ED

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8-byte ED (YYYYMMDD)
(must be the day after the day the Marine
reported to the temporary station) _____

d. Termination of TDY COMRATS.

(1) If the new permanent duty station is different from the temporary duty site, no UD entry is required. Reporting of elapsed time at the new permanent duty station will terminate TDY COMRATS and generate subsistence entitlements for the period of elapsed time subsequent to the period of TDY.

(2) If the new permanent duty station is within the same geographical location as the temporary duty site (i.e., PDS is MCAS New River and TDS is MCB Camp Lejeune) and no elapsed time has occurred, the gaining unit will report the UD statement below to stop entitlement to TDY COMRATS:

TTC 167 001 STOP COMRATS WHILE TDY_____ED_____|

4-byte time _____↑ ↑

8-byte ED (YYYYMMDD) TDY terminates _____↑

20. Recruit Accession Travel (PCSO/TDY ON PCSO)

a. Enlisted Marines in the training pipeline (accession travel) are entitled to commuted rations:

(1) when actually performing travel under orders,

(2) when performing temporary duty (TDY) as a recruiter assistant where rations are not available,


(3) when orders are received designating a permanent duty station, to include any TDY en route.

b. The reporting of elapsed time by the FO will automatically generate entitlement to BAS for periods of actual travel performed and for periods of TDY performed as a recruiter assistant, when entitled under subparagraph 81001.17a(2).

c. The FO will not report periods of TDY en route to the first permanent duty station, except TDY performed as a recruiter's assistant. Rules 10 through 13 of Table 8-11 do not apply. Administrative units are to report the following entry to commence entitlement to BAS during periods of TDY (if otherwise entitled per subparagraph 81001.17a(3)), when separate rations are authorized at the TDY station (i.e., government mess not available):

TTC 146 000 STRT COMRATS WHILE TDY 0001 ED_____

8-byte ED (YYYYMMDD) (must be the day after the
Marine reported to the temporary station) _____



d. It is not necessary to report the termination of TDY COMRATS started under subparagraph 81001.17c. Entitlement will be terminated by the reporting the Marine's transfer upon his/her detachment from this duty station.

e. The restriction against payment of BAS for periods of TDY performed en route to the first permanent duty station, except when the Marine is accompanied by dependents to the TDY station or no government mess is available, does not, however, preclude entitlement to BAS at the TDY site if otherwise authorized by the unit command pursuant to instructions in MCO 10110.47. In this instance, normal UD procedures for BAS entitlement apply.

21. Assigned to Field Duty While TAD (Field Rations Furnished). Marines assigned to field duty while TAD are not entitled to commuted rations for the duration of the field duty. The procedures for reporting periods of non-entitlement vary depending on the length of the TAD

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period and field duty.

80302. PARTIAL BASIC ALLOWANCE FOR SUBSISTENCE (BAS-P) AND SUPPLEMENTAL PARTIAL BASIC (SUPPLEMENTAL BAS) (AD AND RES).

1. Partial Basic Allowance for Subsistence (BAS-P). All enlisted members, who are receiving basic pay (includes E-1 under 4 months of active service), subsisted in kind, not receiving any type of BAS, and not attending boot camp, are entitled to BAS-P. BAS-P will always be paid in full days, therefore, the hour|hour/minute|minute (HHMM) will be 0001 on the start and 2359 on the stop.

- a. Use the following statement to report START a member's entitlement to BAS-P:

TTC 142 001 STRT BAS-P 0001 ED_____|

8-byte ED (YYYYMMDD) _____↑

- b. Use the following statement to report STOP a member's entitlement to BAS-P:

TTC 143 001 STOP BAS-P 2359 ED_____|

8-byte ED (YYYYMMDD) _____↑

3. Supplemental Partial Basic Allowance for Subsistence (Supplemental BAS-P). Supplemental BAS-P is a per meal payment that applies to enlisted members receiving BAS-P for being subsisted in kind or receiving SEPRATS. Members are entitled to Supplemental BAS-P, when proper authority determines their duties require them to be absent from their PDS and/or working hours, or duties prevent them from eating certain meals in a government mess or require them to buy a meal or meals from other than a government mess. To credit a member's pay account, prepare and submit to the FO a NAVMC 11200. Refer to the MCTFS APSM.

80303. FAMILY SUBSISTENCE SUPPLEMENTAL ALLOWANCE (FSSA).

1. The FY01 National Defense Authorization Act (NDAA) directs the payment of Family Subsistence Supplemental Allowance (FSSA) to eligible members of the Armed Forces who would normally be entitled to food stamps effective 1 May 2001. The Commanding Officer will determine member's eligibility for FSSA via the FSSA form/application that will be resident at MOL. If a member is entitled, the Commanding Officer will, on a monthly basis, forward a NAVMC 11116 with a copy of the FSSA application attached, to the FO/DO for action. The Commanding Officer is also responsible for notifying the FO/DO when the member has been promoted, when the member is executing a PCS move, the monthly household income increases by \$100 or more, or the member's household size decreases.

2. The 5 digit pay codes for FSSA are:

<u>TYPE OF MARINE</u>	<u>CODE</u>
ACTIVE ENLISTED	41302
ENLISTED RESERVIST (ON ACUD FOR MORE THAN 30 DAYS)	31415

RESERVISTS (ON ACUD FOR LESS THAN 30 DAYS) are required to submit 11116 to the Reserve Pay Branch at DFAS Kansas City for processing an FSSA credit.

3. Further information for FSSA may be obtained at [HTTPS://www.mol.usmc.mil//](https://www.mol.usmc.mil//) and MCTFS APSM.

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TABLE 8-1--BAS (OTHER THAN HOMESITE - AT) ORDERS ISSUED TO MEMBER'S RESIDENCE.

R U L E	A	B	C	D	E
	When an enlisted Reserve member	and member is	and homesite messing is	and duty site messing is	the daily rate of subsistence is (see DoDFMR Table 25-5 for rates) From...To...(NOTE 1)
1	performs AT other than homesite (NOTES 2, 3, and 4)	entitled to per diem or mileage (under individual orders)	Available	available	Authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, Partial BAS (BAS-P) at the duty site, authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 on day of termination of AT for travel from duty site to home; (NOTE 5)
2			available	not available	Authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, and at duty site from 0001 until 2359 on day prior to termination of AT, authorized to mess separately (COMRATS) from 0001 until 2359 for travel from duty site to home; (NOTE 5)
3	performs AT other than homesite (NOTES 2, 3, and 4)	entitled to per diem (except when under group travel orders from HTC to duty site and return	not available	available	authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, Partial BAS (BAS-P) at the duty site, authorized to mess separately (COMRATS) from 0001 until 2359 on day of termination of AT for travel from duty site to home; (NOTE 5)
4	Performs AT other than homesite (Notes 2, 3, and 4)	entitled to per diem (except when under group travel orders from HTC to duty site and return	not available	not available	authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, Rations-In-Kind-Not-Available (RIKNA) at duty site, until 2359 day prior to termination of AT; authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 on day of termination of AT for travel from duty site to home; (NOTE 5)

NOTE 1: Members under orders for temporary field assignment, temporary afloat assignment, essential unit messing (EUM) or group travel, are entitled to the same type of BAS (RIKNA, SEPRATS or Partial BAS (BAS-P) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for full days for meals available and are charged 25 percent of the discounted meal rate for the first and last day of temporary duty.

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Those members receiving BAS-P continue to be entitled to BAS-P and not charged for meals.

NOTE 2: When the homesite is not specified as a place of duty in the orders, periods spent "awaiting transportation" at the homesite in conjunction with travel to the duty site will not affect subsistence entitlement as travel status commenced at 0001 upon departure from home. If duty is performed at the homesite, a member is entitled to subsistence based on the availability or non-availability of messing at the homesite.

NOTE 3: Passengers in POV's are included under these rules as they are in a "travel status" and entitled to reimbursement under the provision of JFTR, paragraph U7150.

NOTE 4: MCO 10110.47 states "meal cards will, when appropriate, be issued to reservists on Annual Training (AT)", in this case the member is entitled to Partial BAS (BAS-P).

NOTE 5: Members who are required to procure meals or lodging at personal expense will be reimbursed under the provisions of JFTR, paragraph U4102. When members are reimbursed for meals procured at personal expense, they are entitled to BAS for those meals at the rate which they had at their permanent duty station, except that the rate will not be less than SEPRATS.

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TABLE 8-2--BAS. (RESERVE)
GENERAL INFORMATION

R U L E	A	B	C	D
	When an enlisted reservist	and	the UD entry is	and the DoDFMR authority is
1	Performs AD at home training site (See NOTE 1)	was authorized to mess separately	CRED COMRATS 0001 (date) TO 2359 (date) (NOTE 2)	Table 25-4, rule 2
2		mess was not available	CRED BAS 0001 (date) TO 2359 (date) (NOTE 2) (RIKNA rate)	Table 25-4, rule 3
3		use of mess impractical		Table 25-4, rule 4
4	Performed AD at other than home training site (NOTE 3)	Was entitled to travel per diem or mileage allowance, messing available and authorized to mess separately	CRED COMRATS 0001 (date) TO 2359 (date) (NOTE 2) (RIKNA Rate)	Table 25-4
5		mess was not available	CRED BAS 0001 (date) To 2359 (date) (NOTE 2)	
6		AD CO determined the use of mess was impractical		
7	Received credit of COMRATS or had credit entry reported	was not entitled to BAS/COMRATS for part of previously reported period	CHEK COMRATS 0001 (date) TO 2359 (date) (NOTE 2)	
8	received credit of BAS or had credit entry reported		CHEK BAS 0001 (date) TO 2359 (date) (Note 2) (RIKNA Rate)	

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TABLE 8-2 CONTINUED--BAS. (RESERVE - GENERAL INFORMATION)				
R U L E	A	B	C	D
	When an enlisted reservist	and	the UD entry is	and the DODFMR authority is
9	performed AD under emergency conditions	mess not available and proper authority approved the emergency ration rate	CRED EMERG SUBS (date) TO (date) AT \$ (rate) HIST: (authority) (NOTES 2 and 4)	Authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, Rations-in-Kind-Not-Available (RIKNA) at duty site until 2359 day prior to termination of AT; authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 on day of termination of AT for travel from duty site to home. (NOTE 5)
10	received credit of emergency rations or had credit entry reported	was not entitled to emergency rations for part of the period reported	CHEK EMERG SUBS (date) TO (date) AT \$ (rate) HIST: (authority) (NOTES 2 and 4)	DoDFMR Vol 7 Par. 250302.
11	Subsistence allowance-Shore Patrol Duty		CRED COMRATS 0001 (date) TO 2359 (date)	DoDFMR Vol 7A Par. 250302.
12	performed AD at home training site and not entitled to Partial BAS (BAS-P)	performed duties at required absence from home training site which prevented use of government mess	Not applicable. Prepare a DD From 1475 granting BAS-P plus Supplemental BAS for each meal. See MCO 7220.42 for forms preparation.	Table 25-4, Rule 5 Table 25-6, Rules 1, 2, and 3 for rates
13	performed AD at home training site and was entitled to COMRATS	Performed duties that required absence from home training site which required buying meals from other than chow halls	Not applicable. Prepare a DD From 1475 granting SEPRATS plus Supplemental BAS for each meal. See MCO 7220.42 for forms preparation.	Table 25-4, Rule 6 Table 25-6, Rules 4, 5, and 6 for rates
14	is sick in hospital in connection with an IDT of AD period	member pays for meals eaten in a Govt. mess either by cash or collection from pay	CRED COMRATS 0001 (date) TO 2359 (date) (NOTE 2)	Table 25-3, Rule 7, Note 6

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NOTE 1: If duty is performed at the homesite, the member may be authorized BAS at the "authorized to mess separately" rate (COMRATS/SEPRATS) while at the homesite if proper authorization has been granted. COMRATS authorization form (NAVMC 10522) or locally produced form may be utilized stating time and date of authorization. A new authorization must be approved for each period of AT.

NOTE 2: The period reported must equal or include dates within a previously or concurrently reported AD period.

NOTE 3: Credit COMRATS/SEPRATS for the allowed travel time to and from the training site. Report 0001 until 2359 for travel to duty site and 0001 until 2359 on day of Termination of AT. (See DoDFMR, Table 25-1, Rule 1).

NOTE 4: Report daily rate of emergency subsistence.

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TABLE 8-3--BAS (OTHER THAN HOMESITE AD AND AT) OTHER THAN ORDERS ISSUED TO MEMBER'S RESIDENCE					
R U L E	A	B	C	D	E
	When an enlisted reservist	and member is	and homesite messing is	and duty site messing is	the daily rate of BAS is (See DoDFMR Table 25-5 for rates) FROM...TO... (NOTES 1 and 2)
1	performs AD other than AT at other than homesite	entitled to per diem or mileage (under individual orders (NOTE 3)	available	available	authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, Partial BAS (BAS-P) at duty site, authorized to mess separately (COMRATS) from 0001 until 2359 on day of termination of AT for travel from duty site to home; (NOTES 4 and 5)
2		entitled to per diem (except when under group travel orders) (NOTE 3)		not available	authorized to mess separately (COMRATS/SEPRATS) From 0001 until 2359 for travel to duty site, and at duty site from 0001 until 2359 on day prior to termination of AT, authorized to mess separately (COMRATS) from 0001 until 2359 for travel from duty site to home; (NOTE 5)

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TABLE 8-3 CONTINUED--BAS (OTHER THAN HOMESITE AD AND OTHER THAN AT) ORDERS
ISSUED TO MEMBER'S RESIDENCE. (RESERVE)

R U L E	A	B	C	D	E
	When an enlisted reservist	and member is	and homesite messing is	and duty site messing is	the daily rate of BAS is (See DoDFMR paragraph 30136 for rates) FROM...TO... (NOTES 1 and 2)
3		Entitled to per diem (except when under group travel orders) (NOTE 3)	not available	available	authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, Partial BAS (BAS-P) at duty site, authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 on day of termination of AT for travel from duty site to home; (NOTES 4 and 5)
4		entitled to per diem (except when under group travel orders) (NOTE 3)	not available	not available	Authorized to mess separately (COMRATS) from 0001 until 2359 for travel to duty site, rations-in-kind- not-available (RIKNA) at duty site, until 2359 day prior to termination of AT; authorized to mess separately (COMRATS) from 0001 until 2359 on day of termination of AT for travel from duty site to home; (NOTE 5)

NOTE 1: Members under orders for temporary field assignment, temporary afloat assignment, essential unit messing (EUM) or group travel, are entitled to the same type of subsistence (RIKNA, SEPRATS or Partial BAS (BAS-P) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for full days for meals available and are charged 25 percent of the discounted meal rate for the first and last day of temporary duty. Those members receiving BAS-P continue to be entitled to BAS-P and not charged for meals.

NOTE 2: When the homesite is not specified as a place of duty in the orders, periods spent "awaiting transportation" at the homesite in conjunction with travel to the duty site will not affect BAS entitlement as travel status commenced at 0001 upon departure from home. If duty is performed at the homesite, a member is entitled to BAS based on the availability or non-availability of messing at the homesite.

NOTE 3: Passengers in POV's are included under these rules as they are in a "travel status"

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and entitled to reimbursement under the provision of JFTR, paragraph U7150.

NOTE 4. MCO 10110.47 states "Meal cards will, when appropriate, be issued to reservists on annual training (AT)", in this case the member is entitled to Partial BAS (BAS-P).

NOTE 5: Members who are required to procure meals or lodging at personal expense will be reimbursed under the provisions of JFTR, paragraph U4102. When members are reimbursed for meals procured at personal expense, they are entitled to BAS for those meals at the rate which they had at their permanent duty station, except that the rate will not be less than SEPRATS.

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TABLE 8-4--BAS (HOMESITE AD AND AT) ORDERS ISSUED TO MEMBER'S RESIDENCE. (RESERVE)				
R U L E	A	B	C	D
	When an enlisted reservist	and rations in kind are	and proper authority has	the daily rate of BAS is (see DoDFMR Table 25-5 for rates) FROM...TO... (NOTE 1)
1	performs homesite AD or AT (member entitled to mileage and/or Per Diem for travel to homesite) (NOTE 2)	available and furnished		authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, BAS (BAS-P) at the duty site, authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 on day of termination of AD/AT for travel from duty site to home.
2		available	granted such to mess separately (NOTE 3)	Authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, and at duty site from 0001 until 2359 on the day prior to termination of AD/AT; authorized to mess separately (COMRATS) from 0001 until 2359 on day of termination of AD/AT for travel from duty site to home.
3		not available		Authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, rations in kind not available (RIKNA) at duty site until 2359 the day prior to termination of AD/AT; authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 on day of termination of AD/AT for travel from duty site to home.
4		available but impractical to furnish (NOTE 4)	Made determination of impracticality	Authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 for travel to duty site, rations in kind not available (RIKNA) from 0001 on the date when impractical was made until 2359 day prior to termination of AD/AT; authorized to mess separately (COMRATS/SEPRATS) from 0001 until 2359 on day of termination of AD/AT for travel from duty site to home.

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TABLE 8-4 CONTINUED--BAS (HOMESITE AD AND AT) ORDERS ISSUED TO MEMBER'S RESIDENCE. (RESERVE)

R U L E	A	B	C	D
	When an enlisted reservist	and rations in kind are	and proper authority has	The daily rate of subsistence is (see DoDFMR paragraph 30136 for rates) FROM...TO... (NOTES 1 and 2)
5	Performs homesite AD/AT, and AD/AT site is within commuting distance but member is prevented by competent authority from commuting	Not available	made determination that military duties prohibited member from commuting	rations in kind not available RIKNA during normal working hours, authorized to mess separately rate (COMRATS/SEPRATS) and Per Diem outside working hours. (NOTE 6)

NOTE 1: Members under orders for temporary field assignment, temporary afloat assignment essential unit messing (EUM) or group travel, are entitled to the same type of subsistence (RIKNA, SEPRATS OR Partial BAS (BAS-P) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for full days for meals available and are charged 25 percent of the discounted meal rate for the first and last day of temporary duty. Those members receiving BAS-P and not charged for meals.

NOTE 2: Passengers in POV's are included under these rules as they are in a "travel status" and entitled to reimbursement under the provision of JFTR, paragraph U7150.

NOTE 3: Member may be authorized subsistence at the authorized to mess separately rate COMRATS/SEPRATS while at homesite if proper authorization has been granted. COMRATS authorization form (NAVMC 10522) or endorsement on members orders may be utilized stating time and date of authorization. A new authorization must be approved for each period of AD or AT.

NOTE 4: Under this rule impracticality determination is made by CMC/MPP. See DoDFMR Vol7A, Table 25-4, Rule 4.

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TABLE 8-5--BAS (ENLISTED PERSONNEL).(ACTIVE DUTY)					
R U L E	A	B	C	D	E
	If the Marine	and	the UD entry is	and the DoDFMR Vol. 7A authority is	TTC
1	joined for duty under PCS orders (see NOTE 1)	is authorized to mess separately SEPRATS	STRT SEPRATS (0001) ED (date)	Table 25-4	137 000
2		mess is not available (RIKNA)	STRT RIKNA (0001) ED (date)	Table 25-4 rules 3 & 4	142 000
3		CO determines that the use of mess is impracticable			
4	joined for duty under PCA orders in the same geo location, travel not authorized (see NOTE 2)	is authorized to mess separately (SEPRATS)	STRT SEPRATS (0001) ED (date)	Table 25-4	137 000
5		mess is not available (RIKNA)	STRT BAS (0001) ED (date)	Table 25-4 rules 3 & 4	142 000
6		CO determines that the use if mess is impracticable			

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TABLE 8-5 CONTINUED--BAS (ENLISTED PERSONNEL). (ACTIVE DUTY)					
R U L E	A	B	C	D	E
	If the Marine	and	the UD entry is	and the DoDFMR Vol. 7A authority is	TTC
7	is TAD away from the permanent duty station for less than 31 days (NOTE 3) or is on emergency leave in CONUS from and overseas command	member is in receipt Partial BAS (BAS-P) at the permanent duty station	CRED TAD RATIONS (0001) ED (date) Upon return to the parent unit. (Chapter 7 for additional instructions concerning leave situations)		325 000
		member is in receipt of COMRATS/SEPRATS at PDS	Not applicable. No UD entry is required.		
8	is TAD away from the geo area of the PDS for a period of 31 days but less than 6 months (NOTE 3)	member is in receipt of Partial BAS (BAS-P) at the permanent duty station. member is in receipt of COMRATS/SEPRATS at PDS	STRT COMRATS WHILE TAD (0001) ED (date) (NOTE 5) Not applicable. No UD entry is required.		166 000
9	Returns to the PDS from a period of TAD in excess of 30 days (NOTE 3)	Member is in receipt of Partial BAS (BAS-P) at the permanent duty station	STOP COMRATS WHILE TAD (2359) ED (date) (NOTES 4 and 5)		167 000

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TABLE 8-5 CONTINUED--BAS (ENLISTED PERSONNEL).
(ACTIVE DUTY)

R U L E	A	B	C	D	E
	If the Marine	and	the UD entry is	And the DoDFMR Vol. 7A authority is	TTC
10	is transferred under PCS orders (see NOTE 7)	the EDA is less than 31 days	No UD entry is required. Subsistence entitlement will be generated when elapsed time is reported at the new duty station		
11	is transferred under PCS orders	the EDA exceeds 30 days, or TDY in excess of 44 days will not be performed en route	No UD entry is required. Subsistence entitlement will be system- generated based upon the EDA		
12		TDY in excess of 44 days will be performed in conjunction with the PCS	STRT COMRATS WHILE TDY (0001) ED (date) (NOTE 9)		146 000
13		arrives at a TDY station for TDY in excess of 44 days on the same day as detached from the old PDS	CRED TAD RATIONS (0001) ED (date) (2359) ED (date) and STRT COMRATS WHILE TDY (0001)(date) (NOTE 8)		325 000 146 000
14		departs the temporary duty station where TDY COMRATS were started under rule 12 above	No UD entry is required. TDY COMRATS will be terminated when elapsed time is reported at the new PDS.		

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TABLE 8-5 CONTINUED--BAS (ENLISTED PERSONNEL). (ACTIVE DUTY)					
R U L E	A	B	C	D	E
	If the Marine	and	The UD entry is	and the DoDFMR Vol. 7A authority is	TTC
15	is on duty or assigned to a duty station under emergency conditions	mess not available and proper authority approved the emergency ration rate	STRT EMERG SUBS (0001) ED (date) AT (\$__.__) HIS (authority)	Table 25-4 rule 7	289 000
16	departs station where emergency exists	was in receipt of emergency subsistence per rule 15.	STOP EMERG SUBS (2359) ED (date)		290 000
17	Arrives home or at a designated place (NOTE 9)	is awaiting the results of a PEB proceedings	STRT BAS (0001) ED (date) (RIKNA)	Table 25-4 Rule 8	142 000
18	is paid shore patrol allowance while ordered to that duty	is in receipt of COMRATS/SEPRATS or RIKNA	Not applicable	DoDFMR Vol 7A, par. 250302.C	
19	is on duty at PDS and not in receipt Partial BAS (BAS-P)	performs duties that require absence from PDS which prevents the Marine from eating certain meals in the Govt. mess	Not applicable. Prepare a DD 1475 granting BAS-P plus Supplemental BAS for each meal see MCO 7220.31 for forms preparation.	Table 25-4 rule 5 Table 25-6, Rules 1, 2, and 3 for rates	
20	is on duty at PDS and is in receipt of COMRATS		Not applicable. Prepare a DD 1475 granting SEPRATS Plus Supplemental BAS for each meal. See MCO 7220.42 for forms preparation.	Table 25-4 Rule 2 Table 25-6, Rules 4, 5, and 6 for rates.	

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TABLE 8-5 CONTINUED--BAS (ENLISTED PERSONNEL).(ACTIVE DUTY)					
R U L E	A	B	C	D	E
	If the Marine	and	the UD entry is	and the DoDFMR Vol. 7A authority is	TTC
21	departs TAD site in a group travel status for return to PDS (Notes 3 & 4)	is authorized COMRATS/SEPRATS at the PDS	Not applicable	Table 25-3 rule 1	
22	Departs for TAD away from PDS in a group travel status (NOTES 3 and 4)	is not authorized BAS-P at the PDS but is at the TAD site	STRT COMRATS WHILE TAD (0001) ED (date after arrival at TAD site)	Table 25-3 rule 1	166 000
23	departs TAD site in group travel status for return to PDS (NOTES 3 and 4)	Is authorized BAS-P at the PDS but is authorized COMRATS/SEPRATS at the TAD site	STOP COMRATS WHILE TAD (2359) ED (date prior to date of departure from TAD site)	Table 25-4 rule 1	167 000

NOTE 1: Effective 1 January 1998, any change among subsistence types or between RIKNA and SEPRATS caused by a status change which extends beyond a single day, is credited on a full day basis without being prorated. All start times are reported as 0001 and all stop times are reported as 2359.

NOTE 2: When a Marine is transferred under PCS orders in the same geographical location (travel not authorized) and the Marine is authorized to mess separately, report entitlement to RIKNA/SEPRATS with a start time of 0001 effective the date the Marine transferred.

NOTE 3: Members under orders for temporary field assignment, temporary afloat assignment, essential unit messing (EUM) or group travel, are entitled to the same type of subsistence (RIKNA, SEPRATS or Partial BAS (BAS-P) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for full days for meals available and are charged 25 percent of the discounted meal rate for the first and last day of temporary day. Those members receiving BAS-P continue to be entitled to BAS-P and not charged for meals. The CO will require the Marine to furnish an itinerary indicating dates and times of departure from old duty station and arrival home. The mode of travel will be shown. Compute constructive arrival dates via commercial surface transportation over shortest usually traveled route.

NOTE 4: Computation of entitlement while TAD is based upon the time and date of departure and the time and date of return. In instances where group travel is involved refer to the JFTR for proper entitlement times and dates. Accordingly, the parent command is responsible for reporting these entries.

NOTE 5: Reporting this entry will generate a message on the ADF advising that a STRT COMRATS/BAS entry must be reported if entitlement again exists at the permanent duty station.

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NOTE 6: The conditions shown in rules 6, 7, and 8 include situations where Marines perform concurrent TAD while deployed under the WESTPAC UDP. See subparagraph 81001.15 for additional information.

NOTE 7: These statements must be reported at the temporary duty station. When reporting STRT COMRATS WHILE TDY entry, 0001 is used as the effective time and date after the day the Marine reported to the temporary duty station is used as the ED.

NOTE 8: This statement must be reported at the temporary duty station. The time must be 0001 and the ED must be the date after the day the Marine reported to the temporary duty station. This entry will fail if reported prior to the posting of the elapsed time.

NOTE 9: Rules 10 through 13 are not applicable to recruits performing accession travel.

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SECTION 4: SERVICEMEN'S GROUP LIFE INSURANCE (SGLI)

80400. INTRODUCTION.

1. The different categories of this Section are those items that pertain to SGLI. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
309 008 SGLI NONE ED _____	HQ REG RES	N	Y
309 009 SGLI ONE ED _____	HQ REG RES	N	Y
309 010 SGLI TWO ED _____	HQ REG RES	N	Y
309 011 SGLI THREE ED _____	HQ REG RES	N	Y
309 012 SGLI FOUR ED _____	HQ REG RES	N	Y
309 013 SGLI FIVE ED _____	HQ REG RES	N	Y
309 014 SGLI SIX ED _____	HQ REG RES	N	Y
309 015 SGLI SEVEN ED _____	HQ REG RES	N	Y
309 016 SGLI EIGHT ED _____	HQ REG RES	N	Y
309 017 SGLI NINE ED _____	HQ REG RES	N	Y
309 018 SGLI TEN ED _____	HQ REG RES	N	Y
309 019 SGLI ELEVEN ED _____	HQ REG RES	N	Y
309 020 SGLI TWELVE ED _____	HQ REG RES	N	Y
309 021 SGLI THIRTEEN ED _____	HQ REG RES	N	Y
309 022 SGLI FOURTEEN ED _____	HQ REG RES	N	Y
309 023 SGLI FIFTEEN ED _____	HQ REG RES	N	Y
309 024 SGLI SIXTEEN ED _____	HQ REG RES	N	Y
309 025 SGLI SEVENTEEN ED _____	HQ REG RES	N	Y
309 026 SGLI EIGHTEEN ED _____	HQ REG RES	N	Y
309 027 SGLI NINETEEN ED _____	HQ REG RES	N	Y
309 028 SGLI TWENTY ED _____	HQ REG RES	N	Y
309 029 SGLI TWENTYONE ED _____	HQ REG RES	N	Y
309 030 SGLI TWENTYTWO ED _____	HQ REG RES	N	Y
309 031 SGLI TWENTYTHREE ED _____	HQ REG RES	N	Y
309 032 SGLI TWENTYFOUR ED _____	HQ REG RES	N	Y
309 033 SGLI TWENTYFIVE ED _____	HQ REG RES	N	Y
804 000 PARTL SGLI NONE ED _____	RES	N	N
804 001 PARTL SGLI ONE ED _____	RES	N	N
804 002 PARTL SGLI TWO ED _____	RES	N	N
804 003 PARTL SGLI THREE ED _____	RES	N	N
804 004 PARTL SGLI FOUR ED _____	RES	N	N
804 005 PARTL SGLI FIVE ED _____	RES	N	N
804 006 PARTL SGLI SIX ED _____	RES	N	N
804 007 PARTL SGLI SEVEN ED _____	RES	N	N
804 008 PARTL SGLI EIGHT ED _____	RES	N	N
804 009 PARTL SGLI NINE ED _____	RES	N	N
804 010 PARTL SGLI TEN ED _____	RES	N	N
804 011 PARTL SGLI ELEVEN ED _____	RES	N	N
804 012 PARTL SGLI TWELVE ED _____	RES	N	N
804 013 PARTL SGLI THIRTEEN ED _____	RES	N	N
804 014 PARTL SGLI FOURTEEN ED _____	RES	N	N
804 015 PARTL SGLI FIFTEEN ED _____	RES	N	N
804 016 PARTL SGLI SIXTEEN ED _____	RES	N	N
804 017 PARTL SGLI SEVENTEEN ED _____	RES	N	N
804 018 PARTL SGLI EIGHTEEN ED _____	RES	N	N
804 019 PARTL SGLI NINETEEN ED _____	RES	N	N
804 020 PARTL SGLI TWENTY ED _____	RES	N	N
804 021 PARTL SGLI TWENTYONE ED _____	RES	N	N
804 022 PARTL SGLI TWENTYTWO ED _____	RES	N	N

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804 023 PARTL SGLI TWENTYTHREE ED _____	RES	N	N
804 024 PARTL SGLI TWENTYFOUR ED _____	RES	N	N
804 025 PARTL SGLI TWENTYFIVE ED _____	RES	N	N
820 000 MUSTER SGLI_____ED_____	RES	N	N

80401. SERVICEMEMBER'S GROUP LIFE INSURANCE (SGLI) (TTC 804/309/820).

1. All Marines are eligible for SGLI coverage. Effective 1 April 2001, coverage of \$250,000 (at a monthly cost of \$20.00) is automatic in the case of AD personnel and members of the Ready Reserve (SMCR/IMA/MTU). This includes those Marines who previously elected no SGLI coverage. The amount of insurance coverage elected may be increased or decreased in \$10,000 increments from an election of "NONE" to a maximum of \$250,000. This election is not automatic. Marines who initially elect for less than the maximum SGLI coverage of \$250,000 may later apply for increased coverage of up to \$250,000, but must furnish proof of good health and complete a revised April 2001 SGLI 8286 form. Marines who do not want the full coverage may elect reduced coverage in \$10,000 increments, down to \$10,000, or elect no coverage. Such an election must be made in writing by each individual Marine.

2. Unless SGLI is terminated due to UA or confinement, an increase or reinstatement of coverage can be granted when a written application from the Marine has been received and then approved by the Office of SGLI (SGLV 29-8285 will be used). The date of receipt of application with evidence of good health by physical examination or the commander's statement of the Marine's health is considered the date of receipt by the Office of SGLI.

3. The premium cost of \$0.80 per \$10,000 coverage remains the same.

4. **The SGLI election must be recorded on the Marine's Record of Emergency Data (RED).**

5. When the Marine is accessed into MCTFS, an election of \$250,000 coverage is automatically entered into the record. When a Marine elects to increase his/her SGLI coverage, the ED reported will be the 1st day of the month in which the coverage was elected. (**EXAMPLE:** SNM elects to change coverage from \$100,000 to \$200,000 on 12 December 1998. SGLI is to be reported with an ED of 19981201.) When a Marine elects to decrease his/her SGLI coverage, the ED reported will be the 1st day of the following month in which coverage was elected. (**EXAMPLE:** SNM elects to decrease his/her SGLI coverage from \$200,000 to \$50,000 on 12 December 1998. In this instance SGLI would be reported on 19990101 with an ED of 19990101.)

TTC 309 XXX SGLI_____ED_____|

Option abbreviation;
(i.e., NONE, TWO,
FIVE, TEN, or
SEVENTEEN

8-byte ED (YYYYMMDD)

TTC	STATEMENT	CODE	COVERAGE OPTION	MONTHLY PREMIUM
309 008	SGLI NONE ED _____	0	NOT COVERED	\$ 0.00
309 009	SGLI ONE ED _____	1	\$ 60,000	\$ 4.80
309 010	SGLI TWO ED _____	2	\$ 10,000	\$ 0.80
309 011	SGLI THREE ED _____	3	\$ 70,000	\$ 5.60
309 012	SGLI FOUR ED _____	4	\$ 20,000	\$ 1.60
309 013	SGLI FIVE ED _____	5	\$ 80,000	\$ 6.40
309 014	SGLI SIX ED _____	6	\$ 30,000	\$ 2.40
309 015	SGLI SEVEN ED _____	7	\$ 90,000	\$ 7.20
309 016	SGLI EIGHT ED _____	8	\$ 40,000	\$ 3.20
309 017	SGLI NINE ED _____	9	\$100,000	\$ 8.00
309 018	SGLI TEN ED _____	A	\$ 50,000	\$ 4.00
309 019	SGLI ELEVEN ED _____	B	\$110,000	\$ 8.80
309 020	SGLI TWELVE ED _____	C	\$120,000	\$ 9.60
309 021	SGLI THIRTEEN ED _____	D	\$130,000	\$10.40
309 022	SGLI FOURTEEN ED _____	E	\$140,000	\$11.20

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309 023	SGLI FIFTEEN ED _____	F	\$150,000	\$12.00
309 024	SGLI SIXTEEN ED _____	G	\$160,000	\$12.80
309 025	SGLI SEVENTEEN ED _____	H	\$170,000	\$13.60
309 026	SGLI EIGHTEEN ED _____	I	\$180,000	\$14.40
309 027	SGLI NINETEEN ED _____	J	\$190,000	\$15.20
309 028	SGLI TWENTY ED _____	K	\$200,000	\$16.00
309 029	SGLI TWENTYONE ED _____	L	\$210,000	\$16.80
309.030	SGLI TWENTYTWO ED _____	M	\$220,000	\$17.60
309 031	SGLI TWENTYTHREE ED _____	N	\$230,000	\$18.40
309 032	SGLI TWENTYFOUR ED _____	P	\$240,000	\$19.20
309 033	SGLI TWENTYFIVE ED _____	Q	\$250,000	\$20.00

6. The SGLI coverage (AD Marines) terminates at the end of the 31st day of a continuous period of:

a. UA.

b. Confinement by civil authorities under a sentence adjudged by a civilian court.

c. Confinement as a result of the sentence of a court-martial that also adjudged total forfeiture of pay and allowances.

7. The SGLI coverage which was in existence at the time coverage ceased is automatically reinstated as of the date the Marine returns to **duty in a pay status**. No UD entry is required to reinstate this coverage.

8. The following Reserve personnel are eligible for full-time SGLI:

a. Members of the SMCR.

b. Delayed entry reservists prior to reporting to IADT (Category P's only).

c. Marine reservists on AD in excess of 30 days.

d. Members of the IRR who are joined to a Mobilization Training Unit (MTU). Premium deduction is not automatic but is based on prepayment of premiums.

e. Members of the IRR on associate duty or in an appropriate duty status. Premium deduction is not automatic but is based on prepayment of premiums.

NOTE: When a Reserve Marine has elected an SGLI amount **other than** \$250,000 and enters AD for a period in excess of 30 days or **has been released** from a period of AD in excess of 30 days, the RU must manually verify the SGLI election in the MCTFS **after the join has posted** and re-report the correct coverage amount if necessary.

9. Full-time SGLI coverage and automatic premium deductions for the SMCR terminates when the reservist is discharged or when transferred to the IRR, the Standby Reserve or the Retired Reserve.

10. IRR and Standby Reserve members are eligible for part-time SGLI coverage incident to an assignment to AD for 30 days or less. Coverage at the full level of SGLI is automatic with the UD reporting the period of AD. If the member elects in writing a reduced part-time SGLI coverage, then report the SGLI election by UD when the to ACDUTRA or COMPL ACDUTRA transaction is reported. The cost is 10 cents per \$1,000 up to \$250,000 in \$10,000 increments. The annual premium rate for each part-time coverage option is shown in the DoDFMR, part 5, chapter 3, section G. For recent changes, refer to DFAS message DTG 201500Z Feb 01 (PAAN 00-01 and RPAAN 00-01).

NOTE: Repeated AD in the same fiscal year will not cause premium deduction for SGLI provided a prior deduction was made for the fiscal year.

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- a. Part-time SGLI election is reported with the following statement:

TTC 804 XXX PARTL SGLI_____ED_____|

Option abbreviation; for
example, NONE, TWO, FIVE,
EIGHT, OR THIRTEEN

8-byte ED (YYYYMMDD), first day of
month in which AD occurs

- b. Part-time SGLI coverage is reported into the MCTFS with the abbreviations listed below:

<u>TTC</u>	<u>STATEMENT</u>	<u>CODE</u>	<u>COVERAGE OPTION</u>	<u>MONTHLY PREMIUM</u>
804 000	PARTL SGLI NONE ED_____	0	NOT COVERED	\$ 0.00
804 001	PARTL SGLI ONE ED_____	1	\$ 10,000	\$ 1.00
804 002	PARTL SGLI TWO ED_____	2	\$ 20,000	\$ 2.00
804 003	PARTL SGLI THREE ED_____	3	\$ 30,000	\$ 3.00
804 004	PARTL SGLI FOUR ED_____	4	\$ 40,000	\$ 4.00
804 005	PARTL SGLI FIVE ED_____	5	\$ 50,000	\$ 5.00
804 006	PARTL SGLI SIX ED_____	6	\$ 60,000	\$ 6.00
804 007	PARTL SGLI SEVEN ED_____	7	\$ 70,000	\$ 7.00
804 008	PARTL SGLI EIGHT ED_____	8	\$ 80,000	\$ 8.00
804 009	PARTL SGLI NINE ED_____	9	\$ 90,000	\$ 9.00
804 010	PARTL SGLI TEN ED_____	A	\$100,000	\$10.00
804 011	PARTL SGLI ELEVEN ED_____	B	\$110,000	\$11.00
804 012	PARTL SGLI TWELVE ED_____	C	\$120,000	\$12.00
804 013	PARTL SGLI THIRTEEN ED_____	D	\$130,000	\$13.00
804 014	PARTL SGLI FOURTEEN ED_____	E	\$140,000	\$14.00
804 015	PARTL SGLI FIFTEEN ED_____	F	\$150,000	\$15.00
804 016	PARTL SGLI SIXTEEN ED_____	G	\$160,000	\$16.00
804 017	PARTL SGLI SEVENTEEN ED_____	H	\$170,000	\$17.00
804 018	PARTL SGLI EIGHTEEN ED_____	I	\$180,000	\$18.00
804 019	PARTL SGLI NINETEEN ED_____	J	\$190,000	\$19.00
804 020	PARTL SGLI TWENTY ED_____	K	\$200,000	\$20.00
804 021	PARTL SGLI TWENTYONE ED_____	L	\$210,000	\$21.00
804 022	PARTL SGLI TWENTYTWO ED_____	M	\$220,000	\$22.00
804 023	PARTL SGLI TWENTYTHREE ED_____	N	\$230,000	\$23.00
804 024	PARTL SGLI TWENTYFOUR ED_____	P	\$240,000	\$24.00
804 025	PARTL SGLI TWENTYFIVE ED_____	Q	\$250,000	\$25.00

- c. Once the election is established in a fiscal year, it may not be reduced within the same fiscal year.

11. Effective 1 April 2001, IRR members who are participating in their annual screening (muster duty), automatically have \$1.25 deducted for \$250,000 SGLI coverage. Members have the option to waive SGLI coverage or to apply for \$100,000 coverage at \$.80 deduction or \$250,000 coverage at \$1.25 deduction. The muster duty election for SGLI is reported using the following statement:

TTC 820 000 MUSTER SGLI_____ED_____|

5-byte pay code from below

8-byte ED (YYYYMMDD) of change

PAY CODE DESCRIPTION

56164 1 day muster \$100,000 (officer)
56264 1 day muster \$100,000 (enlisted)

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56166	1 day muster \$250,000 (officer) (premium \$1.25)
56266	1 day muster \$250,000 (enlisted) (premium \$1.25)
56167	1 day waiver muster none (officer)
56267	1 day waiver muster none (enlisted)

NOTE: ONLY RUC'S 888XX CAN REPORT THIS STATEMENT.

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SECTION 5: TAX INFORMATION

80500. INTRODUCTION.

1. This Section pertains to Federal Tax. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
428 000 STOP EXEMPT FOR TAX NRALN	HQ REG	N	N
428 001 STOP EXEMPT FROM TAX	HQ REG	N	N
429 000 STOP ADD TAX	HQ REG	N	N
430 000 EXEMPT FOR TAX_____	HQ REG RES	N	N
430 001 EXEMPT FOR TAX NRALN S01	HQ REG	N	N
430 002 EXEMPT FROM TAX	HQ REG RES	N	N
430 003 EXEMPT FOR TAX 00	HQ REG	N	N
430 004 STOP EXEMPT FROM TAX	RES	N	N
430 005 STOP ADD TAX	RES	N	N
430 006 STRT ADD TAX \$_____	RES	N	N
431 001 STRT ADD TAX \$_____	HQ REG	N	N
432 001 STRT TAX EXCL_____LOC_____	HQ REG	N	N
433 000 STOP TAX EXCL_____	HQ REG	N	N
434 000 TAX EXCL_____LOC_____	HQ REG	N	N
442 000 STRT CADD TAX \$___ ___	HQ REG	N	N
443 000 STOP CADD TAX ___	HQ REG	N	N

80501. FEDERAL TAX EXEMPTIONS (TTC 428/429/430/431/432/433/434/435/442/443/ 507/618/620).

1. Information concerning marital status, number of allowances claimed, a rate of withholding specified by the Marine, and circumstances such as a Marine authorized a tax exclusion for service in a combat zone, is referred to herein as the tax plan. The rate of deductions for federal and state income tax is determined from the federal and state tax plans. All Marines will have an IRS Form W-4 filed on the document side of their service record. State tax is only withheld for those states that have an agreement with the Treasury Department.

2. Initial information establishing the Marine's federal and state tax plan is determined in the processing for enlistment, induction, or appointment. The federal tax plan is automatically entered into the system as S-01 (single and one allowance or exception) and the state tax plan is automatically entered into the system as S-0 (single and zero allowance or exemption) with the establishment of a member's record. Changes to the Marine's federal and state tax plans must be made by either submitting an IRS Form W-4, or by the online EMSS. If the Marine desires the same tax plan for both federal and state, it is only necessary to submit one IRS W-4 Form. When the Marine desires a different plan for federal and state taxes, two W-4 Forms must be submitted.

NOTE 1: An action date is **never** reported preceding any of the statements for reporting adjustments to a Marine's federal or state tax plan when the W-4 Form is completed.

NOTE 2: An ED is included in the statement reporting Federal tax exclusion for service in a combat zone.

3. The month following the month of reporting is used to determine the month of commencement or termination for a revised tax plan. It is not necessary to complete items 7, 8, and 9 of the W-4. These will be completed by the DFAS when it is necessary to forward the W-4 to IRS.

4. A Marine may change the number of allowances claimed for tax purposes in either federal

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or state tax plans at any time. The change is made by submitting an IRS Form W-4.

80502. FEDERAL TAX REPORTING.

1. Marines claiming 11 or more allowances for federal tax purposes, must complete IRS Form W-4 in duplicate. Forward the duplicate copy of IRS Form W-4 to the DFAS-KCC (Code A) for submission to the IRS and advise the Marine that the duplicate copy is being forwarded to IRS. Report the following statement to change the number of allowances:

TTC 430 000 EXEMPT FOR TAX _____ |
Enter the 3-byte code from Form W-4 ↑
for example, S01, M04, M10, etc. _____

2. An IRS Form W-4 which is forwarded to DFAS-KC per subparagraph 80402.1 is subject to review by the IRS concerning the propriety of the marital status and number of exemptions claimed. As a result of the review, the IRS may take one of the following actions:

- a. Accept the form as filed,
- b. Request further information or substantiation from the Marine, and subsequently direct that a new form be filed claiming a lesser number of exemptions if the information received from the Marine warrants so.
- c. Direct an arbitrary withholding rate when the Marine does not respond to the request for information.

3. The IRS may issue a notice of exception, referencing an IRS Form W-4 no longer in effect. In this instance the Unit Commander is not required to take the action directed by the IRS unless:

- a. The new filing status exceeds the exemption status directed by the IRS (for example, Marine filed IRS Form W-4 on 1 August 1995 claiming M-15. On 1 January 1998, Marine changes tax plan to M-09. On 1 July 1998, IRS takes exception to the 1 August 1995 IRS Form W-4 and directs the tax plan be changed to M-01.) In this example, the CO is required to change the tax plan to M-01 as the tax plan currently in effect (M-09) exceeds that directed by IRS. If, however, IRS has directed on 1 July 1998 that withholding be based on M-10, no action is required since M-09, a lesser exemption, is currently in effect.
- b. A new IRS Form W-4 is filed on a date subsequent to the date of the IRS notice of exception, and the new tax plan is not in compliance with that directed by IRS (For example, IRS issues a notice of exception dated 1 July 1998 referencing an IRS Form W-4 filed on 1 January 1998. On 1 August 1998, the Marine files a new IRS form W-4 for a tax plan other than that directed by IRS. The Unit Commander is required to comply with the requirements of the IRS notice of exception dated 1 July 1998).

4. In instances where the IRS simply designates that a Marine's number of exemptions be changed and does not signify which filing status is to be used (S for Single or M for Married), use whichever status was in effect on the date the notice of exception was received.

5. IRS notices of exception are routinely sent to the MISSA for location and forwarding to the appropriate commander for action. Further, when attempts to contact the Marine for information or to advise the Marine of actions taken have failed, letters may also be sent to the Marine via the DFAS. In all instances, upon receipt of any correspondence of this nature, the Marine will be given a copy of the correspondence and advised of any actions taken.

80503. ADDITIONAL WITHHOLDING AMOUNT.

1. A Marine may authorize an additional amount to be withheld monthly to meet either federal or state income tax needs.

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2. A W-4 must be submitted to start the withholding of the additional amount. **Regulations require that the number of allowances for the Federal tax plan must be reduced to none** and that the additional amount to be withheld be in **whole dollar amounts for active duty** and in **percentage for reserve**.

a. The additional amount of withholding must be reported with the reduction of allowances when the Marine submits a W-4 to effect additional federal tax withholding. The Start Add Tax transaction is reported when a Marine submits a W-4 Form to effect Additional Federal Tax Withholding. Regulations require that the number of allowances for the Federal Tax Plan must be reduced to **none** and that the additional amount be reported in whole dollar amounts. Three numeric bytes must be reported in this transaction for the additional federal tax withholding amount. For **EXAMPLE**: \$9.00 would be reported as 009, and \$99.00 dollars as 099.

```
TTC 430 003      EXEMPT FOR TAX__00|
Enter marital status (S or M) ____|
TTC 431 001      STRT ADD TAX $____| (Active Duty)
Dollar amount   _____|
(NOTE 1)
TTC 430 006      STRT ADD TAX $____| (Reserve)
(See NOTE 2)_____
```

NOTE 1: For Active Duty, when reporting the amount of additional tax withholding from block 6 of Form W-4, (amount withheld from each paycheck) it will be doubled to reflect the entire monthly amount. Report in whole dollar amounts with no decimal points. Three numerals must be reported, amounts less than \$100 will be preceded by zeros. Example: \$10.00 in block 6 of member's W-4 form will be reported as '020'.

NOTE 2: Reserve: To report the amount of additional tax withholding requires that the amount be in percentage form (i.e., 5% = .05, 10% = .10).

b. Termination of the additional federal tax withholding must also include an allowance entry since the number of allowances were reduced to none when the additional tax was initially established. The Marine must submit a new W-4 Form showing the proper number of allowances claimed and no additional amount is to be withheld.

c. Use the following statements to terminate the withholding of additional federal tax and reestablish the proper number of allowances which are claimed:

```
TTC 429 000      STOP ADD TAX| (ACTIVE DUTY)
TTC 430 005      STOP ADD TAX| (RESERVE)
```

d. When the Marine completes the W-4 Form for exemption from tax liability for the current year, report as follows:

```
TTC 430 002      EXEMPT FROM TAX|
```

e. If the Marine desires to terminate the exemption from federal tax status the new W-4 Form must be submitted. The termination of the tax exemption status actually becomes effective in the month after the month the change is reported and posted to the MMPA. Use the following UD statement to terminate exemption from federal tax:

```
TTC 428 001      STOP EXEMPT FROM TAX| (Active Duty)
TTC 430 004      STOP EXEMPT FROM TAX| (Reserve)
```

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NOTE: It may be necessary to report a new tax plan if the W-4 Form contains a tax plan other than that resident in the MMPA.

f. The exemption of withholding status will be terminated by computer processes the last day of February of each year following the year that the status commenced or is renewed. The automatic termination will cause the Marine's tax plan to be generated effective 1 March, based on the marital and dependency status contained in the CMF. The following message will be printed on the February LES:

EXEMPT FROM TAX TERMINATED 28 FEBRUARY|

3. The Marine may claim exemption from withholding of federal income tax if no tax liability was incurred for income earned during the preceding calendar year, and no tax liability is anticipated for income during the current tax year. The IRS Form W-4 must be filed to start or continue the exemption. The form must be completed in duplicate when the Marine's monthly wages are expected to usually exceed \$866.67. Forward the duplicate copy of the IRS Form W-4 to the DFAS for subsequent forwarding to the IRS. Advise the Marine that the duplicate copy is being forwarded to the IRS. The new IRS Form W-4 must be filed not later than 15 February of each year that the Marine desires to continue the exemption status.

NOTE: It is not necessary to complete items 7, 8, and 9 of the IRS Form W-4. These will be completed by DFAS when it is necessary to forward the W-4 to the IRS.

4. Nonresident Aliens (NRALN). A nonresident alien is liable for federal income tax on that part of pay earned within the 50 states and the District of Columbia. This tax will be withheld at the rate for resident aliens. A nonresident alien is not liable for state or federal income tax on that part of pay earned outside the 50 states and the District of Columbia; however, federal taxes will continue to be withheld if dependents of the nonresident alien reside in the United States.

a. A nonresident alien (NRALN) is a citizen of a foreign nation or government who:

(1) is in, or will be in the United States temporarily, and

(2) has not established a home in the United States, and

(3) has neither immigrated to the United States, nor filed papers with the immigration authorities indicating intent to become a citizen of the U.S.

b. It is the alien's responsibility to report income to the country of citizenship, and pay any income tax thereon.

c. Use the following statement to report the status of a nonresident alien:

TTC 430 001 EXEMPT FOR TAX NRALN S01|


(1) Regardless of marital status and number of exemptions, this statement must always indicate S01 (single and 1 dependent).

(2) When the nonresident alien's status no longer exists, use the following statements to report the termination of the NRALN status and to report the appropriate tax exemption status:

TTC 428 000 STOP EXEMPT FOR TAX NRALN|

TTC 430 000 EXEMPT FOR TAX_____|

Enter information required
by subparagraph 5063.4b _____



d. Nonresident aliens who become citizens or who declare intent to become citizens of the United States are liable for state and federal taxes. Report a UD entry to change citizenship code and state legal residence code as certified on DD Form 2058.

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5. A nonresident citizen is the Marine who is a citizen of the United States but who has not declared a state of legal residence. State income taxes will not be withheld from a nonresident citizen.

a. A nonresident citizen can be identified by the enlistment or appointment document contained in the OQR/SRB.

(1) The appointment acceptance record or enlistment document must show the home of record as a foreign country and the citizenship as 'U.S.'. The legal tax residence certificate (DD Form 2058) will also show a foreign country address.

(2) Nonresident citizens will have a unique tax code '98'. This code is reported in the same manner as other state tax codes. Marines who enlist in Puerto Rico are not considered nonresident citizens for tax purposes and should be reported with the correct state code of "RQ".

b. Nonresident citizens may claim a legal tax residence within the United States or the territorial possessions by completing the State of Legal Residence Certificate (DD Form 2058). The tax code for the state or possession claimed as legal tax residence will be reported by UD entry.

COMBAT ZONE TAX

80504. COMBAT ZONE TAX EXCLUSION (CZTE)(TTC 432/433).

1. Marines may be entitled to Combat Zone Tax authorized under paragraph 440101, DoDFMR, Vol. 7A, for periods of service in a combat zone or for hospitalization as a result of wounds, disease, or injury incurred while serving in a combat zone. The commencement and termination of the exclusion must be reported using an individual entry, a group entry, or if the tax exclusion is to apply to all or most of the Marines of the RU, a record of events entry may be used.

2. A Marine's period of combat service, and the country where the Marine served, can be viewed on the member's MCTFS Combat Tax History 977 Remark. The Marine's combat zone country code is also established in the member's MCTFS Federal Tax Plan 604 Remark.

a. For enlisted members and warrant officers (W-1 through W-5), all monthly wages earned while in a designated combat zone are excluded from taxable income. Federal and state taxes are not withheld during periods of service in a designated combat zone. An exception to this rule are payments of bonus installments for which the reenlistment occurred in a month or location where the combat tax exclusion **did not apply**. All future bonus installments are taxable whether or not the Marine is serving in a combat zone when an annual installment is due. If the Marine was serving in a combat zone when the reenlistment occurs, the initial installment is not taxable and all future installments are not taxable whether or not the Marine is serving in a combat zone. The UD entries reporting CZTE must be reported during the month the Marine arrives in the designated combat zone to ensure that CZTE is applied for in the month of arrival in the combat zone.

b. Effective 21 November 1995, the amount excluded from the gross taxable income per month for Commissioned Officers (O-1 and above), is the amount equal to the highest rate of basic pay for any enlisted member plus the amount of imminent danger pay, if entitled. For example, the highest rate of basic pay for an enlisted member in 1998 was \$4,503.00. If the officer is entitled to imminent danger pay, a total of \$4,653.00 is excluded from the gross taxable income per month (\$4,503.00 plus \$150.00). Federal and state income taxes will be automatically withheld from an officer's taxable income that exceeds the combat zone excluded amount. When an officer has additional federal and/or state taxes withheld prior to entering a combat zone, the additional taxes will be withheld along with the taxes withheld on taxable income exceeding the CZTE amount. When an officer desires to reduce or have additional federal and/or state taxes withheld, refer to paragraph 80403 for the UD reporting.

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- c. Report the commencement of a period of an exclusion from tax as follows:

TTC 432 001 STRT TAX EXCL____LOC____|

8-byte ED (YYYYMMDD) the
exclusion commenced. _____↑ ↑

2-byte combat country code _____↑

- d. Use the following statement to report the termination of a period of an exclusion from tax:

TTC 433 000 STOP TAX EXCL____|

8-byte ED (YYYYMMDD) the
exclusion terminates. _____↑

- e. Report entitlement to a tax exclusion for period of ONLY a month as follows:

TTC 434 000 TAX EXCL____LOC____|

8-byte ED (YYYYMMDD)
use two zeros for the day _____↑ ↑

2-byte combat country code _____↑

NOTE 1: An ED is included in the statements used to report the commencement or termination of the tax exclusions. Therefore, it is never necessary to show a date preceding the statements. Since exclusions from tax are based on a monthly basis, the ED to commence a tax exclusion is always the 1st day of a month. The ED to terminate a tax exclusion for ONLY 1 month expressed with the DOD standard 8-byte date, has no day included; for example, tax exclusions for the month of October 2000 would be reported as 20001000. MCTFS automatically changes the STRT and STOP dates to the first and last day of the month, respectively.

NOTE 2: The UD entries starting and stopping CZTE **must be** reported during the month the Marine arrives in or departs the designated combat zone to ensure that CZTE is properly applied and to avoid the necessity for issuing a corrected W-2 at the end of the calendar year.

- f. UD entries to withhold combat additional tax are not required now that Federal and state taxes are automatically withheld for taxable income that exceeds the CZTE amount. Effective 29 February 1996, combat additional tax was stopped for those officers who previously made an election.

80505. START/STOP COMBAT ADD TAX WITHHOLDING.

Members may authorize income tax withholding while entitled to a combat zone exclusion. This TTC processes the transaction that initiates the authorized tax withholding for members entitled to a combat zone exclusion.

TTC 442 000 STRT CADD TAX \$_____|

Amount _____↑ ↑

Effective Date _____↑

TTC 443 000 STOP CADD TAX ____|

8-byte date _____↑

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STATE TAX.

80506. INTRODUCTION.

1. This Section pertains to State Tax. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.


	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
302 000 EXEMPT STATE TAX_____	HQ REG RES	N	N
303 000 STRT STATE TAX \$_____	HQ REG	N	N
303 001 STOP STATE TAX	HQ REG RES	N	N
303 002 STRT STATE TAX % _____	HQ REG RES	N	N
435 000 STATE CODE_____	HQ REG RES	N	N
436 001 FOR HIST TO CRUC_____	HQ REG	N	N

80507. STATE TAX EXEMPTIONS(TTC 302)

Do not change a Marine's state code based on the filing of an IRS Form W-4. A member's DD Form 2058 (State of Legal Residence Certificate) is the only acceptable form to support a state code change. Use the following statement to change the number of allowances claimed for state tax purposes:

TTC 302 000 EXEMPT STATE TAX_____|

Enter the marital status: S=single,
M=married, and a two-byte number
for allowances; for example, M00,
S02, or M10 _____|



80508. START/STOP STATE TAX (TTC 303).

1. The MCTFS is designed to withhold or not withhold state tax for states with a residency requirement based on the Marine's geographical location code for AD Marines. When an AD Marine is permanently assigned to one of these states and is subsequently deployed outside of the state, the geographical location code changes and the state withholding stops. Although tax withholding stops, the Marine's tax liability may continue. Marines in this situation should be made aware that their tax withholding will stop and they should be afforded the opportunity to request a specific monthly state tax withholding amount. The Marine may request that a specific monthly state tax withholding rate be established. Once established, this specified state rate will be withheld monthly until terminated by request of the Marine. For reservists in an inactive duty status, wages subject to state tax are reported annually to the state of residence claimed. A valid state tax plan must be resident in the Marine's record.

2. The specified monthly state tax withholding rate is not an additional tax rate. The specified rate overrides normal tax considerations or computations and establishes the specific monthly tax amount that will be withheld regardless of other circumstances; for example, number of state tax allowances, military service in or out of CONUS, the state of legal residence, or other unique state tax withholding rules. The specified monthly state tax rate may be established as zero withholding or any whole dollar amount; for example, \$000, \$005, \$021, or \$101.

a. To report a specific monthly state tax withholding rate report as follows:

TTC 303 000 STRT STATE TAX \$_____|

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3-byte whole dollar amount _____
(000, 005, 021, 101, etc.)



b. When reporting the amount of specific tax withholding, block 6 of W-4 (amount withheld from each paycheck) will be **doubled** to reflect the entire monthly amount. Report in whole dollar amounts with no decimal points. Three numerals **must** be reported and amounts less than \$100 will be preceded by zeros. Example, \$10.00 in block 6 of member's form W-4 will be reported as '020'.

c. Termination of the specific monthly state tax rate is reported by UD entry. The Marine must submit the new IRS Form W-4 showing the proper number of allowances claimed and stating that no specific state tax rate is desired. Use the following statement to terminate the specified state tax rate:

TTC 303 001 STOP STATE TAX|

NOTE 1: The state tax plan is not effected by the number of allowances claimed for the START or STOP of a specified monthly state tax rate.

NOTE 2: For terminating SITW for those Marines who qualify for the Native American state income tax exemption, report TTC 303 000 START STATE TAX \$000.

d. The specific monthly state withholding rate is substantiated by the IRS Form W-4. The word "additional" will be deleted from item 6 of the IRS Form W-4 and replaced by the word "specific." The amount to be deducted will be shown. Indicate zero deduction by the word "NONE."

3. Exempt from State Tax. To report a Marine's election to be exempt from state tax, report the statement in subparagraph 80408.2a using amount '000'.

4. State of Legal Residence. Annual wage and tax information returns are reported to the Marine's state of legal residence. The annual wage and tax information return includes name, military address, SSN, taxable income, and state tax withheld, if any. These wage and tax information returns are reported to each state with whom the Treasury Department has executed agreement to withhold state income taxes or report taxable information.

a. The legal tax residence is initially established during the accession processes of the Marine's MCTFS record. The state code of legal tax residence is generated from the Marine's HOR state.

b. The foregoing instructions are applicable to Marines from a state of the United States, the District of Columbia, and those Marines who enlist in Puerto Rico. Aliens or residents from territories or possessions are not liable to state withholding tax requirements. The legal residence code is used only for identification purposes insofar as aliens or residents of the territories or possessions are concerned. Use the following statement to report state code:

TTC 435 000 STATE CODE _____|

2-byte numeric legal
tax residence code
from the World Geographic
location Codes Manual _____



NOTE 1: Do not report change to state code unless the Marine has completed DD Form 2058. State code changes involving aliens or residents of territories or possessions are exceptions provided one of the 50 states or the District of Columbia was not the former state code.

NOTE 2: Marines who enlist in Puerto Rico are not considered nonresident citizens for tax purposes and should be reported with the correct state code of 'RQ'.

c. All Marines initially enlisted, inducted, appointed, as well as those reentering or

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re-enlisting, should complete a State of Legal Residence Certificate (DD Form 2058). Completion of DD Form 2058 is voluntary; however, if not submitted, taxes will be withheld according to the state previously certified as the state of legal residence, or if not previously certified, taxes will be withheld at the rate for the state in which the home of record is located. When the home of Record state and the state of legal residence differ, the proper state code for legal residence must be promptly reported separately. Delays will cause improper reporting or remitting of taxable wages or taxes withheld.

d. The completed State of Legal Residence Certificate is filed in the SRB and permanently retained. A new certificate is executed only to correct an obvious error occurring during the initial execution or when the Marine has completed the proper actions to change the state of legal residence. A change of legal residence must be clearly supported by certain factors which are denoted on the certificate. Generally, the legal assistance officer should be consulted before a change to the state of legal residence is reported. The currency or correctness of the legal residence is the Marine's responsibility.

5. Alternate State Tax Withholding. A Reserve Marine may request an alternate state tax withholding percentage rate. The alternate state tax withholding percentage rate is not an additional tax rate. Once established, the alternate state tax withholding percentage rate will be withheld until termination is requested by the Marine. The alternative state tax withholding percentage rate overrides the normal tax considerations or computations and establishes the state tax withholding rate that will be withheld. Regardless of the number of state tax exemptions, the state of legal residence, or other unique state withholding rules, the specific alternate state tax withholding may be established from 0 to 9 percent. Use the following statement to report an alternate state tax withholding percentage rate:

TTC 303 002 STRT STATE TAX % _____ | (Reserve only)

Show the percentage amount (0 to 9) _____ ↑

a. The alternate state tax withholding percentage rate is substantiated by the IRS Form W-4. The words "additional amount" will be deleted from item 5 of the IRS Form W-4 and replaced by the words percentage rate. Delete the "\$" in block 5 and show the percentage rate to be deducted.

b. Termination of an alternate state tax withholding percentage rate must be reported with the following UD statement. The Marine must also submit a new IRS W-4 showing the proper number of exemptions to be claimed and stating that an alternate state tax percentage rate is not desired.

TTC 303 001 STOP STATE TAX _____ |

6. State Tax Exemptions. The States of Connecticut, Illinois, Missouri, Montana, New York, New Jersey, Oregon and West Virginia do not tax service members claiming legal residence in those states if they meet all of the following respective conditions:

a. **Connecticut.** Do not rate a state tax exemption if they reside in single-type government barracks, quarters on a ship, or any structure that contains only bachelor-type quarters and not facilities ordinarily found in a dwelling, such as facilities for cooking and bathing. CT residents rate a state tax exemption if:

(1) they reside on the local economy or in family-type government quarters,

(2) the member and/or dependents do not maintain a place of abode in the state during the taxable year,

(3) they spend more than 30 days in the state during the taxable year.

(a) If the tax exempt criteria is met, the following applies:

(b) Marine must complete a separate W-4 Form for federal tax and separate W-4 Form for state tax.

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(4) the form for state tax must be a Connecticut State W-4 Form.

b. **Illinois.** Illinois allows an exemption for active duty military pay. Allowable exemptions include:

(1) full-time duty in the U.S. Armed Forces, including basic training; full-time duty for serving in the U.S. Armed Forces Reserves or a National Guard unit, including ROTC;

(2) service in the U.S. Armed Forces Reserves in a time of national emergency;

(3) federal service in a National Guard unit during civil disturbances or national emergency;

(4) time spent in annual summer camp training as a member of the U.S. Armed Forces Reserves or the Illinois National Guard, including ROTC; and

(5) full-time duty as a cadet or midshipman at the U.S. Army, Air Force, Naval, and Coast Guard Academies

c. **Missouri.** If the military member's home of record is Missouri, his or her domicile is Missouri. In this case, the person is subject to Missouri income taxes on all income from whatever source including his or her military pay. The Missouri domiciled member can be exempted from state taxes if he/she files a sworn statement (Form MO NRI) that he/she:

(1) maintained no permanent place of abode in Missouri during the tax year;

(2) did maintain a permanent place of abode elsewhere; and

(3) did not spend more than thirty (30) days of the year in Missouri.

(4) If the above criteria are met, then the member is considered to be a non-resident for tax status purposes. With a "non-resident" tax status the individual does not pay Missouri income tax on his or her military pay. The following applies:

(a) Marine must complete a separate W-4 Form for federal tax and separate W-4 Form for state tax.

(b) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(c) Enter "None" in the amount block for line #6 of the State W-4 Form.

(5) Complete a DD Form 2058-1 for the state of Missouri; place a copy in the OQR/SRB and have the member mail the original to the State Taxing Authority.

d. **Montana.** Residents are not liable for state tax, however, must file State W-2 Form and attach copy of current enlistment contract for verification of active duty status.

e. **New York/New Jersey.** Do not rate a state tax exemption if they reside in single-type government barracks. They rate a state tax exemption if:

(1) they reside in either family-type government quarters or reside on the local economy,

(2) the member and/or dependents do not maintain a place of abode in the state during the tax year,

(3) they spend no more than 30 days in the state during the taxable year.

(4) If the tax exempt criteria is met, the following applies:

(a) Marine must complete a separate W-4 Form for Federal tax and separate W-4 Form for state tax.

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(b) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(c) Enter "None" in the amount block for line #6 of the State W-4 Form.

(d) Complete a DD Form 2058-1; place a copy in the OQR/SRB and have the member mail the original to the state Taxing Authority.

f. Oregon residents rate a state tax exemption if:

(1) they do not maintain a place of abode in the state during the taxable year or,

(2) they spend no more than 30 days in the state during the taxable year.

(3) If both tax exempt criteria are met, the following applies:

(a) Marine must complete a separate W-4 Form for federal tax and separate W-4 Form for state tax.

(b) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(c) Enter "None" in the amount block for line #6 of the State W-4 Form.

(4) Complete a DD Form 2058-1 for the state of Oregon; place a copy in the OQR/SRB and have the member mail the original to the State Taxing Authority.

g. West Virginia. A member of the Armed Forces who is domiciled outside West Virginia is considered to be a non-resident of West Virginia for income tax purposes; therefore his/her military compensation is not taxable to West Virginia even though he is stationed in West Virginia and maintains a permanent place of abode therein.

(1) Marine must complete a separate W-4 Form for Federal tax and separate W-4 Form for state tax.

(2) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(3) Enter "None" in the amount block for line #6 of the State W-4 Form.

(4) Complete a DD Form 2058-1; place a copy in the OQR/SRB and have the member mail the original to the state Taxing Authority.

h. All Other States. Marines who wish to make an election not to have state tax withheld must:

(1) be counseled on their liability for payment of state tax when filing at the end of the tax year and documented on the state W-4 form.

(2) Complete a separate W-4 Form for federal taxes.

(3) Complete a separate W-4 Form for state taxes.

(a) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(b) Enter "None" in the amount block for line #6 of the State W-4 Form.

7. State Tax Exemption Filing. Eligible Marines will file a DD Form 2058-1, State Income Tax Exemption Test Certificate, or the appropriate state tax form to the respective taxing authority shown below. Marines filing **not later than 31 December** will be exempt from paying state tax for the entire year; however, Marines filing during the taxable year will be required to file a state income tax claim for that portion of the year that state tax was

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withheld and then submit another state income tax exemption form by 31 December for the following year. The withholding of state income tax will stop on the month after the month the form is filed (within 30 days). **Retroactive adjustments will not be made.** To report the exemption or to terminate the exemption, use the procedures contained in subparagraph 80508.3.

- a. **Connecticut**: Department of Revenue Services, 25 Sigourney Street, Hartford, CT 06106.
- b. **Illinois**: Willard Ice Building 101 West Jefferson Springfield, IL 62702
- c. **Montana**: Department of Revenue P.O Box 5805 Helena, MT. 59604-5805
- d. **Missouri**: Department of Revenue, Office of Divisional Support Services, P.O. Box 3022, Jefferson City, MO 65105-3022.
- e. **New York**: Department of Taxation and Finance, Income Tax Bureau, State Campus, Albany, NY 12227.
- f. **New Jersey**: Division of Taxation, Gross Income Tax, P.O. Box 1848, Trenton, NJ 08625.
- g. **Oregon**: Department of Revenue, State Office Building, Salem, OR 97310.
- h. **West Virginia**: Department of Tax and Revenue Taxpayer Services Division P. O. Box 3784 Charleston, West Virginia 25337-3784

NOTE: Effective September 1, 1993, Arizona State Income Tax Withholdings (SITW) became mandatory for military members who claim Arizona as their legal residence. If the annual wage is less than \$15,000, then 10 percent of the Federal Income Tax Withholdings (FITW) will be the SITW amount. If the annual wage is more than \$15,000, then 20 percent of the FITW will be the SITW amount. A member can also elect a fixed monthly amount to be withheld by completing an IRS Form W-4. The word "additional" must be deleted from item 2 of the IRS Form W-4 and replaced with the word "specific."

EARNED INCOME CREDIT(EIC).
80509. INTRODUCTION.

1. This Section contains items that pertain to EIC. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
182 000 STRT EIC A	HQ REG	N	N
182 001 STRT EIC B	HQ REG	N	N
183 000 STOP EIC	HQ REG	N	N

80510. EARNED INCOME CREDIT (EIC) (TTC 182/183).

1. The Internal Revenue Code provides that eligible Marines with an annual adjusted gross income of less than \$28,281.00 may elect to receive an advance of their EIC effective 1 January 2001.

2. The Marine must be eligible to receive an EIC and must annually file an Earned Income Credit Advance Payment Certificate (IRS Form W-5) in order to receive the advance EIC. The EIC payment is computed and added to the Marine's payday payment. Eligible Marines who do not file an IRS Form W-5 will not receive the advance EIC payment but will be entitled to full benefits of EIC when they file their annual Federal tax return.

3. The completed IRS form will be filed in the Marine's Service Records. The CO will

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provide counseling to Marine applicants to ensure they are fully informed of the positive as well as the negative aspects of an advance payment of EIC.

a. The positive aspect is an eligible Marine receives a bimonthly advance payment of EIC instead of a single payment after filing the annual Federal income tax return.

b. The following negative considerations should be addressed and acknowledged by the Marine:

(1) Income Earned by Spouse. An overpayment of EIC to the Marine is possible if the spouse has earned income during the calendar year. A review of the existing EIC computation formula indicates an overpayment of EIC will generally occur whenever income is earned by the Marine's spouse.

(2) Additional Income Earned by the Marine. The EIC computation formula is only based on the Marine's Basic Pay, BAH, and BAS. Therefore, income from other sources will generally cause the Marine to lose EIC eligibility and owe money on the annual Federal tax return.

(3) Separation From Active Service. Marines anticipating separation from active service should acknowledge the possibility that the lump sum leave payment plus income to be received in a civilian status during the calendar year would change their EIC eligibility.

(4) Payment for unused leave and/or enlistment/reenlistment bonus could also result in additional taxable income which may change the EIC eligibility.


c. Marines will also be counseled that an overpayment of EIC is a matter between the Marine and the IRS.

d. Marines will be counseled as to the complete impact of applying for an advance payment of EIC. The IRS Form W-5 contains a basic eligibility checklist. However, Marines with spouses who have other income should carefully analyze their taxable income for the tax year before applying for an advance payment of EIC.

4. If the Marine is qualified for an advance EIC the following UD statement will be reported:

TTC 182 000 STRT EIC A |HIST:IRS FORM W-5 FILED|

TTC 182 001 STRT EIC B |HIST:IRS FORM W-5 FILED|

Election code (A or B) 

Election Code A - Denotes a single Marine or a married Marine whose spouse has not filed an IRS Form W-5.

Election Code B - Denotes a married Marine whose spouse has filed an IRS Form W-5 with the employer.

5. When a change occurs in the Marine's status and a new certificate is filed showing the Marine is no longer eligible or the Marine does not desire to continue receiving advance EIC payments, the following UD statement will be reported:

TTC 183 000 STOP EIC|HIST:IRS FORM W-5 FILED|

6. A request (IRS Form W-5) by a Marine to change election from one code to the other will require a stop/start action in two different months.

7. Action dates are not reported with UD statements. Computerized processes will use the UD date to commence or terminate an EIC payment.

a. The month following the reporting month is the commencement month of an EIC payment.

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- b. The month preceding the reporting month is the termination month.
- c. An EIC payment is automatically terminated under these circumstances:
 - (1) When the year-to-date taxable wages exceed \$28,281.00.
 - (2) When the yearly total of EIC payments exceed \$1,457.00.
 - (3) Annually on 31 December.
 - (4) When a Marine's nonpay status exceeds 30 days.
 - (5) Upon separation from active service. EIC is terminated the month prior to the month of separation.

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SECTION 6: CLOTHING ALLOWANCE

80600. INTRODUCTION.

1. This Section pertains to Clothing Allowance and Clothing Replacement Allowance (CRA). Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
298 000 CR ICA \$_____ED_____	HQ REG RES	Y	Y
299 000 CR ICCA \$_____ED_____HIST:_____	HQ REG	Y	Y
301 001 STOP CRA COMBAT ED_____	HQ REG	Y	Y
301 002 STOP CRA OTHER ED_____	HQ REG	Y	Y
305 001 CRA ENTL_____REENTER ED_____	HQ REG	N	N
305 002 CRA ENTL_____REVERT ED_____	HQ REG	N	N
305 003 CRA ENTL_____RESTORE ED_____	HQ REG	N	N
305 004 CRA ENTL_____OCC ED_____	HQ REG	N	N
305 005 CRA ENTL_____COMBAT ED_____	HQ REG	N	N
305 006 CRA ENTL_____CORR	HQ REG	N	N
311 001 RCRA ED_____	HQ REG	N	N
312 000 CR CCCA \$_____ED_____HIST:_____	HQ REG	Y	Y
377 000 CHEK CLO \$_____ED_____	RES	Y	Y

80601. CLOTHING ALLOWANCE (TTC 299/301/311/312/298/377/305).

1. Regulatory instructions for entitlements to clothing allowance and clothing replacement allowance for enlisted Marines can be found in the DoDFMR, Vol. 7A and MCO P10120.28.

2. UD entries are required to report the entitlement for all cash clothing allowances and certain changes of entitlement to clothing replacement allowances. Listed below are the allowances applicable to enlisted Marines and the abbreviations:

<u>DESCRIPTION</u>	<u>ABBREVIATIONS</u>
Clothing Replacement Allowances includes:	CRA
(1) Basic Cash Clothing Replacement Allowance	BRA
(2) Standard Cash Clothing Replacement Allowance	SRA
Initial Civilian Cash Clothing Allowance	ICCA
Initial Cash Clothing Allowance for Enlisted Women	ICA
Continuing Civilian Clothing Allowance	CCCA
Reduced Clothing Replacement Allowance	RCRA

3. Entitlement to CRA (BRA and SRA) is system generated based on the CRA date. The CRA date is established from the current AD begin date during the record accession process. A CRA date **must** be reestablished by UD entry when each of the following conditions occur.

a. Reenlisted or Recalled Marines Who Have Been Separated 3 Months or Less. These Marines do not receive an initial clothing allowance upon reenlistment and are entitled to a CRA based on the date the Marine received an initial clothing allowance during previous period of service. Use the following statement to report the CRA date established from the previous period of service:

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TTC 305 001 CRA ENTL_____REENTER ED_____|

CRA ED (YYYYMMDD) established
prior to separation _____↑

8-byte ED (YYYYMMDD) _____↑

b. Commissioned and WO's Reverting to an Enlisted Status. When an enlisted Marine accepts a temporary commission or warrant and is subsequently reverted back to enlisted status the member's CRA date is the same date held prior to the appointment. Use the following statement to report the correct CRA entitlement date:

TTC 305 002 CRA ENTL_____REVERT ED_____|

Previous CRA ED (YYYYMMDD)_____↑

entitlement _____↑

8-byte ED (YYYYMMDD) _____

c. Enlisted Prisoners Restored to Duty from Confinement Involving Punitive Discharge. Use the following statement to report when a Marine is restored to duty:

TTC 305 003 CRA ENTL_____RESTORE ED_____|

8-byte ED (YYYYMMDD)
restored to duty _____↑

8-byte ED (YYYYMMDD) _____↑

d. Unsuccessful Candidates in Officer Candidate Course Assigned Further AD. Use the following statement to report the CRA date established:

TTC 305 004 CRA ENTL_____OCC ED_____|

8-byte ED (YYYYMMDD) following
last day of OCC status/
ED of enlistment _____↑

8-byte ED (YYYYMMDD) _____↑

e. Erroneous CRA Date. Use the following statement to correct the CRA date when it has been determined to be erroneous:

TTC 305 006 CRA ENTL_____CORR|

8-byte ED (YYYYMMDD) new CRA _____↑

4. The RCRA date applies to enlisted Marines entering active service from an SMCR unit and those enlisted Marines who were required to retain articles of their uniform clothing under the obligated service regulations of the Universal Military Training and Service Act, as amended. (Before entering a RCRA date, refer to MCO P10120.28.) The RCRA date is the first day of current active service and must be reported by the RU that joins the Marine after reentry into active service. Use the following statement to report the RCRA ED:

TTC 311 001 RCRA ED_____|

8-byte first day
of current AD (YYYYMMDD) _____↑

5. CRA does not accrue when a Marine has been assigned to a combat area where replacement of clothing is made without charge on an in-kind issue basis.

a. Enlisted Marines assigned to and returning from a combat area are processed at a

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clothing control point. The date that storage, inventory, or replacement is completed must be reported on the UD.

- b. Report as follows to STOP CRA upon assignment to combat area:

TTC 301 001 STOP CRA COMBAT ED _____|

8-byte ED (YYYYMMDD) of processing at
clothing control point _____



- c. Report as follows for CRA ENTL upon return from combat area.

TTC 305 005 CRA ENTL _____ COMBAT ED _____|

8-byte ED (YYYYMMDD) of
processing at clothing control
point _____



8-byte ED (YYYYMMDD) of CRA resumption
(as shown on NAVMC 631/631A,
Individual Clothing Record) _____



NOTE: Do not report entitlement to CRA when the Marine is returning from a combat area for separation from active service.

7. The CRA entitlement is automatically terminated by computer processing based on RU's reporting separations, to UA, and appointment to temporary officer or WO. CRA entitlement must be terminated by UD entry for those Marines sentenced to confinement involving a punitive discharge, or when the Marine has been declared to be in a missing status. Use the following entry to report the termination of credit for CRA:

TTC 301 002 STOP CRA OTHER ED _____|

8-byte ED (YYYYMMDD) before confinement
commences, or ED (YYYYMMDD) declared
missing _____



8. Change in Component Code and/or Pay Group. When a Marine's component code and/or pay group code is changed to pay group 013, 256, 257, 258 or 259, entitling the Marine to CRA, CRA entitlement must be reported. The CRA entitlement ED will be the date the component code and/or pay group code change is effective. Use the following statement to report CRA entitlement:

TTC 311 001 RCRA ED _____|

8-byte ED (YYYYMMDD) or component
code change and/or pay group _____



9. The following statement will be used to report the one-time credit of the ICCA authorized certain Marines required to wear civilian clothes in the performance of their duties, see MCO 10120.59.

TTC 299 000 CR ICCA \$ _____ . _____ ED _____ | HIST: _____ |

Amount _____



8-byte ED (YYYYMMDD) of CMC authorization _____



Authority _____



10. Entitlement to continuing civilian clothing allowance must be reported on or after each 3-year anniversary date of authorization of ICCA, see MCO 10120.59.

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TTC 312 000 CR CCCA \$_____.__ED_____|HIST:_____|

Amount _____

8-byte anniversary ED (YYYYMMDD) of
initial CMC authorization of CCCA _____

Authority _____

11. The one-time credit of the initial clothing allowance (personal items allowance) for women Reserve Marines must be reported on the UD. Women Marines who enter their initial AD at the Marine Corps Recruit Depot (MCRD), Parris Island, South Carolina 29905, will have the monetary allowance for personal items allowance credited to their MMPA through systems logic. It is not necessary for MCRD, Parris Island to report this credit by UD statement. The allowance is creditable when the woman Marine is entitled to initial clothing issue upon assignment to active service. Entitlement in the amount authorized by MCO P10120.28 will be reported by the following statement for Marines upon broken service reenlistment, assignment to active service, or upon assignment to the Woman Officer Candidate Class.

TTC 298 000 CR ICA \$_____.__ED_____|

Amount _____

8-byte ED (YYYYMMDD) first day of
current active service _____

12. A checkage of pay for sales of clothing to enlisted Marines will be reported by UD statement. The retail clothing officer will forward the original issue slip (NAVMC Form 604 or 604b) to the active duty site commander/I-I/supervisor with a transcript of Clothing Issue Slip (NAVMC Form 604a). The amount of checkage will be obtained from the NAVMC Form 604-SD or 604b. Use the following statement to report the checkage:

TTC 377 000 CHEK CLO \$_____.__ED_____|

Money amount _____

8-byte ED (YYYYMMDD) on NAVMC Form 604
or 604b _____

13. The AD site commander/I-I/supervisor will acknowledge receipt of the original clothing issue slips and UD reporting of the clothing checkage. The UD number and date will be entered on the duplicate NAVMC Form 604a after which the AD site commander/I-I/supervisor will authenticate the certificate and return the form to the retail clothing officer. The original NAVMC Form 604a will be retained by the AD site commander/I-I/supervisor. Rules for reporting CRA and RCRA dates are located in Table 8-12.

80602. OFFICERS UNIFORM ALLOWANCE (TTC 382/383)

1. Initial Uniform Allowance. DODFMR, Vol. 7A, contains conditions for entitlement to initial uniform allowance.

2. Reserve Officers. Reserve officers are entitled to an initial uniform allowance under 37 U.S.C. 415 as reimbursement for the purchase of required uniforms and equipment upon first reporting for AD (other than for training) for a period of more than 90 days (including traveltime). A Reserve officer is entitled under 37 U.S.C. 416(b) to \$100 as reimbursement for additional uniforms on each occasion of entry on AD for training for a period of more than 90 days including authorized travel time.

a. Officers must complete the officer UMA claim/certificate (7220) NAVMC 11059 shown in Figure 5-12.

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b. Unit Commanders will:

- (1) Verify the Satisfactory Federal Service (SFS) on the MCTFS screen D949/CDOS.
- (2) When the CMF does not contain the correct years submit the historical RRCR data to the COMMARFORRES for input.
- (3) Complete the endorsement and forward the original certificate to the CMC (MMSB-20).
- (4) File a copy of the certificate on the document side of the officer's OQR.
- (5) Complete a reserve miscellaneous military pay order (NAVMC 11200), attach a copy of the certificate, and forward the request to the DFAS-KC/FSJV, for input of entitlement.

c. This allowance is not payable when a Marine:

- (1) Is under any law during that tour or within a period of 2 years before entering on that tour, did not receive an initial uniform reimbursement or allowance of \$200.
- (2) Is a Reserve officer and enters on that tour of duty more than 2 years after completing a previous tour of AD of more than 90 days as a Reserve officer, or a Regular officer commissioned upon NROTC graduation after 12 October 1964.
- (3) Is not required to wear a uniform for such duty.
- (4) Is not found physically fit for AD or ADT in conjunction with reporting for such duty.

3. Report entitlement to initial uniform allowance as follows:

[illegible]

4. Report additional AD uniform allowance as follows:

TTC 383 000 CRED ADD UNIF ALW \$_____.____ED____ | (Active Duty)

Amount _____

8-byte ED (YYYYMMDD) of entitlement _____

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TABLE 8-6--RULES FOR REPORTING CRA AND RCRA DATES.

R U L E	A	B	C	D
	When the Marine (NOTES 1, 2, and 3)	and	and	then the
1	enlists in the USMC	has no prior USMC or USMCR Service	is assigned to	CRA date is the day of entitlement
2	enlists in the DEP			CRA date is the day of assignment to AD
3	is restored to duty from confinement involving punitive discharge	is issued clothing to the extent necessary to meet minimum clothing requirements		CRA date is day of restoration to duty
4	reverts from temporary officer or WO status			CRA date is the same date held prior to the appointment to officer or WO status
5	officer or WO is discharged or resigns (NOTE 2)			CRA date is the day of enlistment or reenlistment
6	reenlists in the USMC or is assigned to AD from the USMCR	has prior USMC or USMCR active service	has been separated from AD for 3 months or or less	CRA date is the same date held prior to separation
7			Has been separated from the USMC for more than 3 months and has no obligated service	CRA date is the day of reenlistment

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TABLE 8-6 CONTINUED--RULES FOR REPORTING CRA AND RCRA DATES.

R U L E	A	B	C	D
	When the Marine (Notes 1, 2, and 3)	and	and	then the
8	reenlists in the USMC or is assigned to AD from the USMCR	has prior USMC or USMCR active service	has been separated from AD for more than 3 months, but has obligated Reserve service	RCRA date is the day of reenlistment or assignment to AD (NOTE 6)
9	reenlist in the USMC or is assigned to AD in the USMCR	has prior USMC or USMCR active service	has been separated from AD for more than 3 months, but has been separated from obligated Reserve service for less than 3 months	RCRA date is the day of reenlistment of date of assignment to AD (NOTE 6)
10	returns from a combat area	CRA was stopped	the Marine is issued clothing to the extent necessary to meet minimum clothing requirements	CRA date does not change
11	is returned to AD from the TDRL	has been on the TDRL for 3 months or less		RCRA date is the same date held prior to transfer to the TDRL
12		has been on the TDRL for more than 3 months		CRA date is the day of return to AD

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TABLE 8-6 CONTINUED--RULES FOR REPORTING CRA AND RCRA DATES.

R U L E	A	B	C	D
	When the Marine (NOTES 1, 2, and 3)	and	and	then the
13	is ordered to AD from the FMCR or the retired list (NOTE 2)	has been in the FMCR or on the retired list for 3 months or less	the Marine is issued clothing to the extent necessary to meet minimum clothing requirements	RCRA date is the same date held prior to transfer to the FMCR or retired list
14		has been in the FMCR or on the retired list for more than 3 months		CRA date is the day of return to AD
15	is an unsuccessful candidate from OCS	Enlists in the USMC		CRA date is the day of enlistment
16	CRA is determined to be incorrect (NOTE 4)			CRA date is the new correct date
17	Changes component code and/or pay group code (NOTES 5 and 6)		the Marine is entitled to CRA or pay group changes to PG, 013, 256, 257, 258 or 259	ED of the change of component code and/or pay group code

NOTE 1: Only **one** entitlement to an initial clothing allowance will accrue during any one period of continuous AD enlisted service.

NOTE 2: Only **one** entitlement will be authorized during any consecutive 4-year period.

NOTE 3: Do not use **DEL/ADD correction statements** to correct CRA ENTL entries.

NOTE 4: Only **one** correction transaction can be reported during any month.

NOTE 5: Only Marines in pay group **013, 256, 257, 258, or 259** are entitled to CRA.

NOTE 6: **Immediately** upon reporting a component code or pay group change, report RCRA ED. If not reported, the U&E process will post an incorrect CRA date.

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SECTION 7: MISCELLANEOUS DEDUCTIONS

RETIREMENT HOME.
80700. INTRODUCTION.

1. This Section contains reporting information for the U. S. Naval Retirement Home deductions.
2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

		REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
384 000	STRT USNMCRH_____	HQ REG	N	N
385 000	STOP USNMCRH_____	HQ REG	N	N

80701. UNITED STATES NAVAL/MARINE CORPS RETIREMENT HOME (USNMCRH) DEDUCTION (TTC 384/385).

Use the following entries when the USNMCRH deduction is erroneously started or stopped. The USNMCRH deduction is mandatory for all warrant officer and enlisted members of the regular Marine Corps and cannot be voluntarily terminated.

1. To start the USNMCRH deduction if it is erroneously stopped report as follows:

TTC 384 000 STRT USNMCRH_____|

8-byte ED (YYYYMMDD) using the
first day of the effective month _____

2. If the USNMCRH deduction is to be stopped report as follows:

TTC 385 000 STOP USNMCRH_____|

8-byte ED (YYYYMMDD) using the
last day of the effective month _____

NOTE: The USNMCRH deduction is never prorated and the ED will be first of the month following the month the deduction erroneously stopped.

GOVERNMENT AND PERSONAL CLAIMS.
80702. INTRODUCTION.

1. This Section pertains to Government and Personal Claims information. Detailed reporting information is indicated in the following paragraphs.
2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

		REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
379 000	CHEK GOVT PROP \$____.____ ED_____CONSENT	HQ REG RES	Y	Y
379 001	CHEK GOVT PROP \$____.____ ED_____NONCONSENT	HQ REG RES	Y	Y

80703. GOVERNMENT PROPERTY CHECKAGE (TTC 379).

1. The regulations pertaining to the reimbursement to the Government by individual Marines for property lost, damaged, or destroyed are contained in the DoDFMR, Vol. 7A. The reimbursement may be either by cash or by checkage against the Marine's pay. In the interest of economy, the reimbursement should be by cash. When reimbursement must be made by checkage

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the CO's authority will be the Marine's signature on a Cash Sales/Request for Checkage for Government Property (NAVMC Form 6) consenting to voluntary checkage of pay.

a. The amount of the checkage will be taken from the NAVMC 6. Use the following statement to report the checkage:

TTC 379 000 CHEK GOVT PROP \$____.____ ED____CONSENT|

Dollar amount of checkage followed by
a decimal point and cent amount; for
example, 00 through 99 _____

8-byte ED (YYYYMMDD) from NAVMC Form 6 _____

NOTE: Do not use this statement for involuntary checkage. Involuntary checkage of a Marine's pay for lost, damaged, or destroyed government property is authorized only when directed by a court-martial or a JAG investigation. See subparagraph 80901 for nonconsent (involuntary) checkage. **DO NOT USE LEADING ZEROS IN THE DOLLAR AMOUNT OR THE TRANSACTION WILL FAIL.**

b. The CO will acknowledge receipt of the original NAVMC Form 6 and UD reporting of the checkage. The UD number and date will be entered on the duplicate NAVMC Form 6 after which the CO will authenticate the first endorsement and return the duplicate to the originator.

2. The UD statement reporting checkage must be reported in all cases when the Marine consents to checkage. Arrangements to liquidate the checkage by monthly installments as authorized by DoDFMR, Vol. 7A, may be made at a later date. If the Marine elects liquidation by monthly installments, the Marine's CO will contact the FO and request a Notification of Indebtedness (NAVMC Form 11061) be initiated.

3. A UD statement must also be made when a Marine refuses to consent to checkage or cash reimbursement for the willful or illegal loss of public money or loss, damage, or destruction of government property, as established by the member's court-martial conviction for one of the offenses. Use the following UD statement to report a nonconsent (involuntary) checkage:

TTC 379 001 CHEK GOVT PROP \$____.____ ED____NONCONSENT|

Dollar amount of checkage followed
by a decimal point and cent amount;
for example, 00 through 99 _____

8-byte ED (YYYYMMDD) of convening authority
action on court martial _____

NOTE: Nonconsent (involuntary) checkages for indebtedness resulting from public funds being obtained or converted to a Marine's own use through fraud, larceny, embezzlement, or other unlawful means as determined by courts-martial or JAG investigations with approval of findings will be reported into MCTFS by the servicing FO.

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SECTION 8: DENTAL INSURANCE

80800. INTRODUCTION.

This Section pertains to Dental Insurance. At the time of this writing, the Tricare Family Member Dental Program (TFMDP) and the Tricare Selected Reserve Dental Program (TSRDP) were combining into a new program, the Tricare Dental Plan (TDP). **The new TDP is scheduled to be implemented 1 February 2001.** Responsibility for enrollment and disenrollment in TDP will shift to United Concordia Companies, Inc. Individuals should call 1-888-622-2256. More information can be found in MARADMINs 306/00, 496/00, 566/00 and PAAN 62-00.

80801. TRICARE FAMILY MEMBER DENTAL PROGRAM (TDP).

Under the TDP, effective 1 February 2001, the enrollment process will be handled by UCCI. eligible members may enroll by the following:

a. Mailing a TDP enrollment/change form with a check, money order, or Visa/Mastercard payment directly to United Concordia/TDP, box 8500-5945, Philadelphia, PA 19178-5945. TDP enrollment forms may be mailed to UCCI after 21 November 2000, with an effective date of coverage of 1 February 2001.

b. Faxing a TDP enrollment/change form with a Visa/MasterCard payment to 1 (888) 734-1944 after 21 November 2000, with an effective date of coverage of 1 February 2001.

c. Via the website <http://www.ucci.com> with a Visa/MasterCard payment during January 2001, with an effective date of 1 February 2001.